

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

ECUADOR

September 28, 2007

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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 | 2007 |
| Executive's Budget Proposal | 2007 |
| Supporting Budget Documents | 2007 |
| Citizens Budget | Not Available |
| Enacted Budget | 2007 |
| In-Year Reports | 2007 |
| 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 | Presentación Proforma 2007 http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/ARCHIVOS_INFORMACION_IMPORTANTE/PROFORMA2007FINAL2.PPT |
| Executive’s Budget Proposal | Proforma del Presupuesto General del Estado para 2007, January 2007 |
| Budget Document One in Support of the Executive’s Budget Proposal | Notas Técnicas, http://mef.gov.ec/stgcPortal then select Presupuesto, then select "Notas Técnicas y Metodológicas" and select "Notas Técnicas" |
| Budget Document Two in Support of the Executive’s Budget Proposal | |
| Budget Document Three in Support of the Executive’s Budget Proposal | |
| Citizens Budget | Not Produced |
| Enacted Budget | Congress approved the enacted budget in Resolution No. R-28-044 on February 27, 2007, published in the supplement to the Official Register No. 35 on March 7, 2007. http://apps.congreso.gov.ec/sil/documentos/autenticos/R-28-044.pdf |
| In-Year Reports | http://mef.gov.ec/stgcPortal then select "Presupuesto," then select "Ejecución Presupuestaria," then select "Ingresos" or "Gastos" |

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|-----------------------------------|--|
| Mid-Year Review | Not Produced |
| Year-End Report | <p>http://mef.gov.ec/portal/page?_pageid=37,31826&_dad=portal&_schema=PORTAL</p> <p>http://mef.gov.ec/stgcPortal then select "Presupuesto," then select "Liquidación Presupuestaria," then select "Estadística Presupuestaria" and select "Ejercicio Fiscal 2006"</p> |
| Audit Report | Produced, but Not Available to the Public |
| Other Documents | <p>Ministry of Economy and Finance's Internal Audit Report http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_EC ONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/AUDIT ORIA_INTERNA/ARCHIVOS_2006/AI-06-11-06.PDF</p> <p>Budget Directives "Directrices presupuestarias 2008" http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_EC ONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSE CRETARIA_DE_PRESUPUESTOS/PRESU_GEN_EST_2008/A RCHIVOS_2007/05MAYO/DIREC_PRESUP_2008.PDF</p> <p>"Programa Económico" April 2007 http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_EC ONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSE CRETARIA_GENERAL_DE_COORDINACION/COORDINACIO N_DE_COMUNICACION_SOCIAL/ARCHIVOS/04ABRIL_200 7/PROGRAMAECONOMICO17-04-07.PDF</p> |
| Relevant Ministries & Departments | <p>www.bce.fin.ec</p> <p>www.contraloria.gov.ec</p> |

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 | | | | | | Yes |
| B. Produced for internal purposes, but not available to the public | Yes | | | | | |
| C. Produced and available to the public, but only on request | | | | | | |
| D. Produced and distributed to the public (for example, in libraries, posted on the Internet.) | | Yes | Yes | 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 | NA | Yes | No | Yes | Yes | NA |
| 2. Advance notification of release is sent to users, media | NA | Yes | No | Yes | Yes | NA |
| 3. Released to public same day as official release to media | NA | Yes | Yes | Yes | Yes | NA |
| 4. Available on the Internet free of charge | NA | Yes | Yes | Yes | Yes | NA |
| 5. Free print copies available, limited distribution | NA | Yes | Yes | Yes | Yes | NA |
| 6. Free print copies available, mass distribution | NA | No | No | No | No | NA |
| 7. Readily available outside capital and/or big cities ⁺ | NA | Yes | Yes | Yes | Yes | NA |
| 8. Written in more than one language | NA | No | No | No | No | NA |
| 9. News conference is held to discuss release | NA | No | Yes | No | No | NA |

*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 | | | Yes | | |
| B. Produced for internal purposes, but not available to the public | | | | | Yes |
| C. Produced and available to the public, but only on request | | | | | |
| D. Produced and distributed to the public (for example, in libraries, posted on the Internet.) | Yes | Yes | | 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 | No | No | NA | No | NA |
| 2. Advance notification of release sent to users, media | No | No | NA | No | NA |
| 3. Released to public same day as official release to media | Yes | Yes | NA | Yes | NA |
| 4. Available on the Internet free of charge | Yes | Yes | NA | Yes | NA |
| 5. Free print copies available, limited distribution | No | No | NA | No | NA |
| 6. Free print copies available, mass distribution | No | No | NA | No | NA |
| 7. Readily available outside capital/big cities ⁺ | Yes | Yes | NA | Yes | NA |
| 8. Written in more than one language | No | No | NA | No | NA |
| 9. News conference is held to discuss release | Yes | No | NA | No | NA |

⁺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 | |
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| 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"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado" or "Detalle a nivel de grupo," select "consolidado," "Gobierno Central" and "2007" and click "consultar."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The budgetary justification (proforma) is classified by administrative unit</p> | a |

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| <p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> 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> See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "consolidado," "Gobierno Central" and "2007"; then click "consultar" and select "Actividad."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The expenses of the justification have an economic classification.</p> | a |
| <p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> 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> See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "consolidado," "Gobierno Central" and "2007"; then click "consultar" and select "Sector" or "Actividad."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The expenses of the justification have an economic classification.</p> | a |

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| <p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> 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> See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "consolidado," "Gobierno Central" and "2007"; then click "consultar" and select "Proyecto"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The expenses of the justification are presented at a program level.</p> | a |
| <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> <ul style="list-style-type: none"> 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><u>Citation:</u> A review of the budget proposal reveals that there are no multi-year estimates of expenditures in the budget proposal.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Multi-year estimates are not presented for consolidated expenditures.</p> | b |

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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> A review of the budget proposal reveals that there are no multi-year estimates of expenditures in the budget proposal.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Multi-year estimates are not presented.</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> <ul 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> The Proforma Budget by Revenue Source includes tax revenue identified by source. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Ingresos," select "Resumen Agregado," select "consolidado," "Gobierno Central" and "2007"; then click "consultar" and select "Grupo."</p> <p>Also see "Justificativo de ingresos del Presupuesto del Gobierno Central 2007": http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> All income sources can be identified by source in the justification.</p> | a |
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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> <p>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> <p><u>Citation:</u> The Proforma Budget by Revenue Source includes all sources of non-tax revenue identified by source. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Ingresos," select "Resumen Agregado," select "consolidado," "Gobierno Central" and "2007"; then click "consultar" and select "Grupo."</p> <p>Also see "Justificativo de ingresos del Presupuesto del Gobierno Central 2007": http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> All non-tax income sources can be individually identified in the justification.</p> | a |
| <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> There are no multi-year estimates for aggregate revenue</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No multi-year estimates of incomes are presented.</p> | b |

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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> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> There are no multi-year estimates for aggregate revenue.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No multi-year estimates of incomes are presented.</p> | <p>d</p> |
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| <p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See "Justificativo de ingresos del Presupuesto del Gobierno Central 2007," provides data of the outstanding debt. Section "Ingresos de Financiamiento," page. 146-148. http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6.</p> <p>Also in web site of MEF, there is permanent debt information, see: http://mef.gov.ec/stgcPortal then select "Deuda Pública," select "Boletines Deuda Externa" or "Boletines Deuda Interna," and select "Enero 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>Peer Reviewer Two Comment:</u> The data reflect the outstanding debt balance and the net requirements of indebtedness.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with the peer reviewer’s comment.</p> | <p>C</p> |
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| <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> See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "consolidado," "Gobierno Central" and "2007"; then click "consultar" and select "Grupo."</p> <p>In web site of MEF, there is permanent debt information, see: http://mef.gov.ec/stgcPortal then select "Deuda Pública," select "Boletines Deuda Externa" or "Boletines Deuda Interna," and select "Enero 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The payment of debt interests is presented.</p> | <p>a</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> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> In the web site of MEF, extensive information related to the composition of government debt is presented. See http://mef.gov.ec/stgcPortal then select "Deuda Pública," select "Boletines Deuda Externa" or "Boletines Deuda Interna," select "Diciembre 2006" and select "Deuda externa del sector público: préstamos contratados" or "Deuda interna del sector público: colocación certificados de tesorería" or "Préstamos contratados."</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c” because only basic information is presented without additional detail regarding the destination of the debt or the conditions under which it is acquired.</p> <p><u>Peer Reviewer Two Comment:</u> If the information of the MEF reflects detailed information on the Government’s debt.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with peer reviewer’s comment.</p> | <p>c</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> In the document “Justificativo de Ingresos 2007,” page 8 there are the macroeconomic program and the macroeconomic forecast. See: http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” given that the Economy and Finance Ministry produces some estimates, although these are not presented to the public.</p> <p><u>Peer Reviewer Two Comment:</u> The document of the Central Bank called Justification of the Central Government and Limit of the Public Indebtedness for 2007 presents the projections of the macroeconomic aggregates. http://www.bce.ec/publicacionesdebancacentral</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the researcher’s response.</p> | <p>b</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></p> <p><u>Comment:</u> MEF works internally on simulations with different macroeconomic assumptions and define budget limits. But this information is not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> information is not available to the public.</p> | d |
| <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></p> <p><u>Comment:</u> MEF works internally on simulations on the impact of policy proposals on expenditures, but this information is not presented or available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> This information is not available to the public.</p> | d |

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| <p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <p>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on revenues is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> MEF works internally on simulations on the impact of policy proposals on revenues, but this information is not presented or available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> This information is not available to the public.</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> <p>a. All expenditures are classified by administrative unit for BY-1.</p> <p>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</p> <p>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</p> <p>d. No expenditures classified by administrative unit are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> All expenditures are classified by administrative unit for BY-1. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "Consolidado," "Gobierno Central" and "2006" or "2007"; then click "consultar" and select "Institución."</p> <p><u>Comment:</u> The information about the preceding year is based on the enacted budget for the first semester plus a projection for the second semester, because the executive’s budget proposal must be released by September 1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> All the expenditures are classified by administrative unit for AY-1.</p> | a |

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| <p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> All expenditures are classified by functional classification for BY-1. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "Consolidado," "Gobierno Central" and "2006" or "2007"; then click "consultar" and select "Actividad."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> All the expenses are presented with a functional classification for BY-1.</p> | <p>a</p> |
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| <p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> All expenditures are classified by economic classification for BY-1. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "Consolidado," "Gobierno Central" and "2006" or "2007"; then click "consultar" and select "Sector."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> All the expenses are presented with an economic classification for BY-1.</p> | a |
| <p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> All Program-level expenditures are presented for all expenditures for BY-1. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "Consolidado," "Gobierno Central" and "2006" or "2007"; then click "consultar" and select "Proyecto."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> For BY-1 the expenses are presented in programs.</p> | a |

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| <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"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "Consolidado," "Gobierno Central" and "2006" or "2007"; then click "consultar."</p> <p><u>Comment:</u> The budget BY is developed according to the modified budget of June BY-1, which incorporates all of the budget modifications during the first semester of BY-, plus a projection for the second semester.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with researcher’s observations.</p> | <p>b</p> |
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| <p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <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> In the website of MEF, 2004-2006 estimates of aggregate expenditure are presented. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "Consolidado," "Gobierno Central" and "2004" or "2005" or "2006"; then click "consultar."</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “d” because the Economy and Finance Ministry statistics are not necessarily used to support the executive’s budget.</p> <p>Peer Reviewer Two Comment: Estimates of expenditures are presented at an aggregate level but in documents that are not part of the justification presented to the National Congress. A more appropriate response to this question would be “c.”</p> <p>IBP Comment: IBP editors chose answer, “b” consistent with the peer reviewers’ observations that the information is not included in the executive’s budget proposal or supporting documents.</p> <p>IBP notes that Questions 1-55 are specifically intended to evaluate a country’s annual consolidated budget presentation. The questions are intended to evaluate the format of the information in such a manner that it allows for comparison of the evolution over time of the executive’s policies. Information that does not appear in the Proforma and other supporting documents can not be taken into account in responding to Questions 1-55.</p> | <p>b</p> |
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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)?

- 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).

Citation:

In the website of MEF, 2004-2006 estimates of expenditure are presented for all individual programs, and for one or more expenditure classification. See: <http://mef.gov.ec/stgcPortal> then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "Consolidado," "Gobierno Central" and "2004" or "2005" or "2006"; then click "consultar."

Comment:

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

Peer Reviewer One Comment: A more appropriate response to this question would be "d" because the Economy and Finance Ministry statistics are not necessarily used to support the executive's budget.

Peer Reviewer Two Comment: Estimates of expenditures are presented at an aggregate level but in documents that are not part of the justification presented to the National Congress. A more appropriate response to this question would be "d."

IBP Comment: IBP editors chose answer, "d" consistent with the peer reviewers' observations that the information is not included in the executive's budget proposal or supporting documents.

IBP notes that Questions 1-55 are specifically intended to evaluate a country's annual consolidated budget presentation. The questions are intended to evaluate the format of the information in such a manner that it allows for comparison of the evolution over time of the executive's policies. Information that does not appear in the Proforma and other supporting documents can not be taken into account in responding to Questions 1-55.

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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> In the website of MEF, 2004-2006 estimates of expenditure are presented. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "Consolidado," "Gobierno Central" and "2004" or "2005" or "2006"; then click "consultar."</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Estimates of expenditures are presented at an aggregate level but in documents that are not part of the justification presented to the National Congress. A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer’s observations that the information is not included in the executive’s budget proposal or supporting documents.</p> <p>IBP notes that Questions 1-55 are specifically intended to evaluate a country’s annual consolidated budget presentation. The questions are intended to evaluate the format of the information in such a manner that it allows for comparison of the evolution over time of the executive’s policies. Information that does not appear in the Proforma and other supporting documents can not be taken into account in responding to Questions 1-55.</p> | <p>d</p> |
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| <p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Prior-year data are always adjusted to be comparable to the budget year data. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Gastos," select "Resumen Agregado," select "Consolidado," "Gobierno Central" and "2004" or "2005" or "2006"; then click "consultar."</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." There are some reclassifications each year of spending or of the agency which carried out the spending, which means that year-to-year comparisons are not always possible. This occurred especially in the 2007 budget regarding the definition of whether spending was classified as capital or current. The Health Ministry's "Programa Anual de Inmunizaciones PAI" is one example.</p> <p><u>Peer Reviewer Two Comment:</u> If the information is adjusted in order for it to be comparable.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" consistent with the peer reviewer's observations.</p> | <p>b</p> |
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| <p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> 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> The Proforma Budget by Revenue Source includes the sources of tax revenue for the prior year. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Ingresos," select "Resumen Agregado," select "Consolidado," "Gobierno Central," select "2007"; then click "consultar."</p> <p>Also see the document "Justificativo de ingresos": http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> All tax income sources can be individually identified for BY-1.</p> | <p>a</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> <ol 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> The Proforma Budget by Revenue Source includes the sources of non-tax revenue for the prior year. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Ingresos," select "Resumen Agregado," select "Consolidado," "Gobierno Central," select "2007"; then click "consultar."</p> <p>Also see the document "Justificativo de ingresos" http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> All tax income sources can be individually identified for BY-1.</p> | a |
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| <p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> 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> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</p> <p>See the document "Justificativo de ingresos" http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> All the estimates for BY-1 show six or more months of real incomes.</p> | a |
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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> The Proforma Budget and all other budget documents include such prior-year estimates of aggregate revenue. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Ingresos," select "Resumen Agregado," select "Consolidado," "Gobierno Central," select "2004" or "2005" or "2006" or "2007"; then click "consultar."</p> <p>Also see the document "Justificativo de ingresos" http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” because the Economy and Finance Ministry statistics are not necessarily used to support the executive’s budget.</p> <p><u>Peer Reviewer Two Comment:</u> Those estimates of the real income are in fact presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with researcher’s response.</p> <p>IBP notes that Questions 1-55 are specifically intended to evaluate a country’s annual consolidated budget presentation. The questions are intended to evaluate the format of the information in such a manner that it allows for comparison of the evolution over time of the executive’s policies. Information that does not appear in the Proforma and other supporting documents can not be taken into account in responding to Questions 1-55.</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"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> The Proforma Budget and all other budget documents include such prior-year estimates of revenue that cover years preceding the budget year by more than one year (that is, BY-2 and prior years). See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma," select "Ingresos," select "Resumen Agregado," select "Consolidado," "Gobierno Central," select "2004" or "2005" or "2006" or "2007"; then click "consultar."</p> <p>Also see the document "Justificativo de ingresos" http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “d” because the Economy and Finance Ministry statistics are not necessarily used to support the executive’s budget.</p> <p>Peer Reviewer Two Comment: The estimates for all the individual income sources for BY-2 are presented.</p> <p>IBP Comment: IBP editors chose answer, “d” consistent with researcher’s response.</p> <p>IBP notes that Questions 1-55 are specifically intended to evaluate a country’s annual consolidated budget presentation. The questions are intended to evaluate the format of the information in such a manner that it allows for comparison of the evolution over time of the executive’s policies. Information that does not appear in the Proforma and other supporting documents can not be taken into account in responding to Questions 1-55.</p> | <p>d</p> |
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| <p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> See the document "Justificativo de ingresos" http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Two years prior to the budget.</p> | <p>d</p> |
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| <p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> In the web site of MEF, extensive information related on the level and composition of government debt for the year preceding the budget year is presented. See http://mef.gov.ec/stgcPortal then select "Deuda Pública," select "Boletines Deuda Externa" or "Boletines Deuda Interna," select "Diciembre 2006" and select "Deuda externa del sector público: préstamos contratados" or "Deuda interna del sector público: colocación certificados de tesorería" or "Préstamos contratados."</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c” because only basic statistical information is presented.</p> <p><u>Peer Reviewer Two Comment:</u> Detailed information on the level and composition of the debt for the previous year of the budget is presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with peer reviewer’s observation.</p> | <p>c</p> |
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| <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> In the web site of MEF, extensive information related to the actual data or government debt is presented. See http://mef.gov.ec/stgcPortal then select "Deuda Pública," select "Boletines Deuda Externa" or "Boletines Deuda Interna," select "Enero 2006."</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Information for more than BY-3A is presented. Presentation document of the budget justification of the Central Government for 2008. A more appropriate response to this question would be “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency of responses across countries.</p> | d |
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| <p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol 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> Extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. See: See http://mef.gov.ec/stgcPortal then select "Programación de Caja or Transferencias," select "Fondos Especiales," select "2006" and select the file.</p> <p>Also see the document "Justificativo de ingresos" p. 127-135 and Anexo 9 and 11: http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “b.” However, Ecuadorian law does not allow for the existence of extra-budgetary funds.</p> <p>Peer Reviewer Two Comment: Information on Special Funds is presented. Presentation document of the budget justification of the Central Government for 2008.</p> <p>IBP Comment: IBP editors chose answer, “a” consistent with researcher response.</p> | a |

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| <p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <p>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on intergovernmental transfers is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/distribucion_recurso_2007</p> <p>Also see: http://mef.gov.ec/Sissec/faces/index.jspx then select "Transferencias," select "Annual," select "Base Devengado" or "Directas Banco Central."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." Only aggregate levels of transfers are presented, without additional discussion.</p> <p><u>Peer Reviewer Two Comment:</u> The estimates of the transfers are presented. Presentation document of the budget justification of the Central Government for 2008.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a" consistent with researcher's observations.</p> | a |
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| <p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> 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> There are transfers to public corporations, such as water enterprises, the oil public company- Petroecuador- which are not included in the budget, but which are considered pre-allocated expenses. See: the document "Justificativo de ingresos" p. 140, 152-174 and "Anexo 17": http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c” Only aggregate levels of transfers and some legal information are presented, without additional discussion.</p> <p><u>Peer Reviewer Two Comment:</u> Information on transfers to public enterprises such as Petroecuador is presented. Presentation document of the budget justification of the Central Government for 2008.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with the peer reviewer’s and researcher’s comments.</p> | <p>c</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> Information on quasi-fiscal activities is not presented.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Information on quasi-fiscal transactions is not included.</p> | d |
| <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> See page 142-144 of the document "Justificativo de ingresos" which includes revenues generated by public corporations payments the government receives. See: http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></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.” The reference does not correspond to any type of information related to financial assets.</p> <p><u>Peer Reviewer Two Comment:</u> According to the definition of the guidelines, information on financial assets is not presented. A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” in light of the peer reviewer’s observations.</p> | d |

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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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Information on non-financial assets is not presented.</p> | d |
| <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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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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> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Information on contingent liabilities is not presented in the executive's budget or any supporting budget documentation.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Information on contingent debts is presented. Presentation document of the Central Government for 2008. A more appropriate response to this question would be “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the researcher’s observation.</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> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Information on future liabilities is not presented in the executive's budget or any supporting budget documentation.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Information on future debts is presented. Presentation document of the Central Government for 2008.</p> | d |

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| <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> See Anexo 17 of the document "Justificativo de ingresos" which includes revenues of donor assistance, but there is not information of in-kind assistance.</p> <p>See: http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></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 “d” Only the receiving agency and the amount of the donation are identified, but the donor is not identified.</p> <p><u>Peer Reviewer Two Comment:</u> Consolidated information is presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer’s observation.</p> | d |
| <p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. 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> Information on fiscal loans is not presented.</p> | d |

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| <p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> The document “Justificativo de Ingresos” provide information of earmarked revenues, pages 151, and "Anexo 17.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Information on earmarked incomes or “pre-allocations” is presented.</p> | a |
| <p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> There are no longer secret spending items and the budget for national security and military intelligence are subsumed into the defense and police spending. Defense and police spending accounts for more than 8% of the total budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No information considered as secret or confidential is included.</p> | a |

| The Budget Narrative & Performance Monitoring | |
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| <p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> In the document "Directrices presupuestarias 2008," information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. See: http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/PR_ESU_GEN_EST_2008/ARCHIVOS_2007/05MAYO/DIREC_PRESUP_2008.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Information related to public policy goals is included but details are omitted.</p> | b |

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| <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"> 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. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> In the document "Directrices presupuestarias 2008," information is presented, highlighting the major policy goals, but some details are excluded. See: http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/PR ESU_GEN_EST_2008/ARCHIVOS_2007/05MAYO/DIREC_PRESUP_2008.PDF</p> <p><u>Comment:</u></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 “d” There is no multi-year vision of the budget and, given this, no multi-year vision for political objectives. The 2008 budget proposal guidelines are cited here.</p> <p><u>Peer Reviewer Two Comment:</u> Information related to public policy goals is included but details are omitted.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer’s observation. IBP notes that the Directrices Presupuestarias for 2008 are not supporting documents to the executive’s budget proposal for 2007.</p> | <p>d</p> |
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| <p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> 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> Non-financial data are presented in the executive’s budget or any supporting budget documentation.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Non-financial data are not presented.</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> No non-financial data are provided.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Non-financial data are not presented.</p> | d |

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| <p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> 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> There are not performance indicators.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Performance indicators are not presented.</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> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> There are not performance indicators.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> There are not program performance indicators in the budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Performance indicators are not presented.</p> | <p>d</p> |
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| <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> In the document "Directrices presupuestarias 2008," information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. See: http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/PR ESU_GEN_EST_2008/ARCHIVOS_2007/05MAYO/DIREC_PRESUP_2008.PDF</p> <p><u>Comment:</u></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 “c.” The proposals presented for the implementation of new policies were very general. The 2008 budget proposal guidelines are cited here.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Information on policies is presented. National Development Plan Document 2007-2010: http://www.semplades.gov.ec/web/guest/home.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” and notes that the Directories Presupeustarias 2008 may not be cited here, as it is not a supporting document to the executive’s budget proposal.</p> | c |
| Additional Key Information for Budget Analysis & Monitoring | |
| <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> | |

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| <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> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information is contained in the “Justificativo Ingresos.” See: http://mef.gov.ec/pls/portal/url/ITEM/32430945F048BDFCE040007F010004E6</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Information on tax levels is available to the public, but none is available related to other types of tariffs levied by government agencies, royalties or concessions with private companies (except in the oil industry where the available information is very general).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with the peer reviewer’s observations.</p> | <p>C</p> |
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| <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"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No analysis on the distribution of the tax burden is presented.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c” See: http://www.sri.gov.ec/sri/portal/searchForms/stats.do, Boletín Ene-Dic 2006.</p> <p><u>Peer Reviewer Two Comment:</u> Data on collection of different taxes are presented through the Internal Rent Service: http://www.sri.gov.ec/sri/portal/searchForms/stats.do. Estadísticas SRI, Estadísticas Generales de recaudación. A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with the peer reviewer’s observations.</p> | <p>c</p> |
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| <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></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 “d.” Only very general statistical information on loans taken out with some IFIs is available, but other information is not available to the public.</p> <p><u>Peer Reviewer Two Comment:</u> The information is presented, some details are excluded.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the researcher’s choice.</p> | <p>b</p> |
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| <p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol 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> In the website of “Ministerio de Relaciones Exteriores,” some information is presented but it lacks important details. See: http://www.mmree.gov.ec/ineci/perfiles/indice.asp</p> <p><u>Comment:</u></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” Only an informative list of donors and their areas of work are published.</p> <p><u>Peer Reviewer Two Comment:</u> Some information is presented but important details are excluded. Information for specific projects with international cooperation resources is detailed. http://www.ageci.gov.ec Biblioteca, convenios suscritos.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer’s observations.</p> | <p>d</p> |
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| <p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>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> <p><u>Citation:</u> The document “Presentación de Proforma 2007” provides a summary that is very informative. See: http://mef.gov.ec/pls/portal/url/ITEM/2F0A89253DB21C63E040007F010014A1</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b” It only contains statistical information, with no type of analysis, forecast or additional support.</p> <p><u>Peer Reviewer Two Comment:</u> Quite an explanatory executive summary is presented. Report Document of the President of the Republic, report to the National Congress, Budget Justification for 2008.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the peer reviewer’s observations.</p> | b |
| <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> <p>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> <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> A citizen budget is not published.</p> | d |

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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> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u> In the website of MEF, there are available to the public non-technical definitions of terms used in the budget. See: http://mef.gov.ec/stgcPortal then click on "?" (Help) Also see http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Notas Técnicas."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Information for the public is published in the technical notes.</p> | a |
| <p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u> The right to public access to government information is guaranteed by Art. 81 of the Constitution, as well as Art. 18 of the Law of Organic Responsibility, Stabilization, and Fiscal Transparency, which provides that citizens have free access to budget documents; and the Law for Transparency and Public Access to Information (LOTAIP).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citizens have the right to access information according to what is established in the Constitution and in the Organic Law of Transparency and Information Access. Most of the information is published in the webpage of the official agencies. During the research a written petition for</p> | b |

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| <p>information was presented to the MEF and the response is being positively obtained which includes the requested information. A more appropriate response to this question would be “a”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the responses to Questions 64 and 65.</p> | |
| <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> <ol style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> In the website of MEF, the citizens in the practice are able to obtain highly disaggregated financial information. Also see http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma" or "Ejecución."</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” This occurs with information related to budget execution.</p> <p><u>Peer Reviewer Two Comment:</u> This information is available on the webpage and through a written request to the MEF.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the peer reviewer’s observations.</p> | <p>b</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> <p>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.</p> <p>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.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> No highly disaggregated non-financial expenditure information is available.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is possible to obtain specific information on a project from the Ministries though it is sometimes not available to the public. It is not possible to quantify what percentage of the information is available since it depends on the policy of each institution.</p> | <p>d</p> |
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Section Three: The Budget Process

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| <p>The Budget Process</p> | |
| <p>Executive's Formulation of the Budget</p> | |
| <p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 258 of the Constitution states that the executive's budget proposal must be released by September 1 (unless it is an election year) but the precise release date varies and is normally announced a few days in advance</p> <p>The actual release date is usually the last day possible, August 31.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The presentation date is established in article 258 of the Constitution.</p> | <p>a</p> |

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| <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> The Organic Law of Responsibility, Stabilization, and Fiscal Transparency (LOREYTF) requires the Executive to release the Directrices Presupuestarias, by April 30 (Art. 33) and for the individual administrative units to submit their budget requests to the Ministry by June 30 (Art. 35). The Executive's Budget proposal must be submitted to Congress by September 1 (Art. 258 of the Constitution). See: http://mef.gov.ec/portal/page?_pageid=37,36481&_dad=portal&_schema=PORTAL</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The presentation calendar is determined in the Law but a detailed timetable accessible by the public was not found.</p> | a |
| <p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u> The executive adheres to the dates in its timetable.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The executive follows the dates and terms of its timetable.</p> | a |

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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> The executive does not typically consult with members of the legislature as part of the budget preparation process.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is of public knowledge that the executive does not hold any consultations with members of the Parliament. We could not interview MPs, since the National Congress is not currently working. A more appropriate response to this question would be “c”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the researcher’s response.</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> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> The executive does not typically consult with the public as part of the budget preparation process.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is widely known that the executive does not hold hearings with the society during the budget-preparation process.</p> | d |
| <p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. 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. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> In the website of MEF, the executive releases a pre-budget statement at least four months in advance of the start of the budget year. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Proforma."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The budget information for 2008 is not on the webpage of the MEF at the moment since the presentation is being modified. However, officials in charge confirmed its publication at least four months before the budget year begins.</p> <p><u>IBP Comment:</u> IBP editors note that the Proforma is the executive's budget proposal, and not the pre-budget statement.</p> | d |

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| <p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> 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> An explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. See: http://mef.gov.ec/pls/portal/url/ITEM/2F0A89253DB21C63E040007F010014A1</p> <p><u>Comment:</u></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 “d” The pre-budget is not available to the public.</p> <p><u>Peer Reviewer Two Comment:</u> The information of the macroeconomic variables is presented but some details are excluded.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer’s observations.</p> | d |
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| <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> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> An explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. See: http://mef.gov.ec/pls/portal/url/ITEM/2D3D0BBA4B553084E040007F01003F26</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “d” The pre-budget is not available to the public.</p> <p>Peer Reviewer Two Comment: The explanations of the key issues are presented, however some details are excluded.</p> <p>IBP Comment: IBP editors chose answer, “d” consistent with the peer reviewer’s observations.</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"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> According to Article 258 of the Constitution, Congress must receive the budget by Sept. 1; the fiscal year begins on Jan. 1.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: The National Congress receives the justification until September 1st, as established by the Constitution.</p> | a |

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| <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> Public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c” The “Comisión de lo Bancario, Económico y Financiero” holds these public hearings with officials from the Central Bank and Economy and Finance Ministry, but there is no significant participation or diffusion.</p> <p><u>Peer Reviewer Two Comment:</u> Only the government (and not the public) takes part in the hearings. A more appropriate response to this question would be “c”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with the peer reviewers’ observations.</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> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u> A limited number of hearings are held in which testimony from the executive branch is heard. Hearings are only held if the unit requests one or if the Congress decides to hold a hearing.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Only the government (and not the public) takes part in the hearings.</p> | c |
| <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> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> Public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No public hearings are held to discuss the budgets of the administrative units.</p> | d |

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| <p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <p>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</p> <p>b. Yes, the committees release reports, but some details are excluded.</p> <p>c. Yes, the committees release reports, but they are not very informative.</p> <p>d. No, the committees do not release reports or do not hold public hearings.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> No public hearings are held and no reports about the hearings are released to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Secret items in the budget no longer exist.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There is no information available about secret expenditures.</p> | c |

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| <p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> According to Article 258 of the Constitution, the legislature can not increase the spending or income amount set by the President’s budget proposal, but the legislature can change some composition of the expenditure (e.g. reduces payments of debt and increase designations for subnational projects).</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “b” Except for the macro fiscal ceiling, everything else can be altered.</p> <p>Peer Reviewer Two Comment: According to the Constitution the Parliament has limited authority to modify the budget.</p> <p>IBP Comment: IBP editors chose answer, “c” consistent with the researcher’s observation.</p> | <p>C</p> |
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| <p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Ejecución presupuestaria," select "ingresos" or "gastos," select "Codificados," select "resumen agregado," select "consolidado," select "Presupuesto Gobierno Central," select "2007," click "consultar," then choose one of the options available and see the data column "Inicial" .</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The approved budget includes details at a program level</p> | a |
| 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> In the MEF website, the executive realize to the public in-year reports on actual expenditure are released at least every month. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Ejecución presupuestaria," select "Gastos," select "Ejecución," select "Resumen agregado" or "Detalle a nivel de grupo," select "Consolidado," select "Presupuesto Gobierno Central," select "2007," click "consultar," then choose one of the options available.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The expenditure reports are presented each month.</p> | a |

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| <p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> The in-year reports cover all of the expenditures which are included in the budget. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Ejecución presupuestaria," select "Gastos," select "Ejecución," select "Resumen agregado" or "Detalle a nivel de grupo," select "Consolidado," select "Presupuesto Gobierno Central," select "2007," click "consultar," then choose "Sector" or "Actividad."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The reports cover all the administrative units since there is a centralized system for generating reports and expenditure records.</p> | a |
| <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> The in-year reports cover on actual expenditures organized by administrative unit contain level detail. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Ejecución presupuestaria," select "Gastos," select "Ejecución," select "Resumen agregado" or "Detalle a nivel de grupo," select "Consolidado," select "Presupuesto Gobierno Central," select "2007," click "consultar," then choose "Actividad" or "Proyecto."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The detail of expenses is at the program level.</p> | a |

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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> The in-year reports for fiscal year list the initial budget request, the amount approved by the budget and the amount spent to date. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Ejecución presupuestaria," select "Gastos," select "Ejecución," select "Resumen agregado" or "Detalle a nivel de grupo," select "Consolidado," select "Presupuesto Gobierno Central," select "2007" or "2006" or "2005" or "2004," click "consultar," choose "grupo" or "fuente."</p> <p>Also see: http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_EC_UADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/Ejecucion_Presup_2006</p> <p>http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_EC_UADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/EJECUCION_PRESUP_2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The information presented for comparing spent resources vs. the estimates of all expenses.</p> | a |
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| <p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In-year reports on actual revenue collections by source of revenue are released at least every month. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Ejecución Presupuestaria" select "Ingresos," select "Codificado" or "Ejecución," select "Resumen agregado" or "Detalle a nivel de grupo," select "Consolidado," select "Presupuesto Gobierno Central," select "2007" or "2006" or "2005" or "2004," and click "consultar."</p> <p>Also see: http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_EC_UADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/Ejecucion_Presup_2006</p> <p>http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_EC_UADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/EJECUCION_PRESUP_2007</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The information on income collections can be identified for each month of the year. However, the webpage has information available only until December 2007.</p> | a |
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| <p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> In-year reports cover the actual revenue collections of all sources of revenue. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Ejecución Presupuestaria" select "Ingresos," select "Codificado" or "Ejecución," select "Resumen agregado" or "Detalle a nivel de grupo," select "Consolidado," select "Presupuesto Gobierno Central," select "2007" or "2006" or "2005" or "2004," and click "consultar."</p> <p>Also see: http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_EC_UADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/Ejecucion_Presup_2006</p> <p>http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_EC_UADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/EJECUCION_PRESUP_2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There are comparisons for all income sources. However, the information available on the webpage only reaches December 2007.</p> | a |
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| <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> <p>a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. 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> All reports for fiscal year compare year-to-date revenues with the original requested budget amount and the enacted budget amount ("Inicial") for the current fiscal year. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Ejecución Presupuestaria" select "Ingresos," select "Codificado" or "Ejecución," select "Resumen agregado" or "Detalle a nivel de grupo," select "Consolidado," select "Presupuesto Gobierno Central," select "2007" or "2006" or "2005" or "2004," and click "consultar." Also see: http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_EC_UADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/Ejecucion_Presup_2006 http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_EC_UADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/EJECUCION_PRESUP_2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There are comparisons for all income sources. However, the information available on the webpage only reaches December 2007.</p> | a |
| <p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <p>a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> In-year reports on actual borrowing are released at least every month. See http://mef.gov.ec/stgcPortal then select "Deuda Pública," select "Boletines Deuda Externa" or "Boletines Deuda Interna," and choose the month, e.g. "Junio 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Reports on the debt are presented each month.</p> | a |

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| <p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <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> Extensive information related to the composition of government debt is presented in the “Boletín de Deuda Externa o Interna” in the MEF website. See: http://mef.gov.ec/stgcPortal then select “Deuda Pública,” select “Boletines Deuda Externa” or “Boletines Deuda Interna,” select the month, e.g. “Junio 2007,” and choose “Préstamos contratados.”</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c” Only basic statistical information is presented: amount, borrower and loan agency.</p> <p><u>Peer Reviewer Two Comment:</u> Information on the composition of the debt is extensive.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with peer reviewer’s observation.</p> | <p>C</p> |
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| <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> In the MEF Page, the executive realize to the public in-year reports on actual expenditure are released 1 month or less after the end of the period. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Ejecución Presupuestaria" select "Gastos," select "Ejecución," select "Resumen agregado" or "Detalle a nivel de grupo," select "Consolidado," select "Presupuesto Gobierno Central," select "2007" and click "consultar."</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>Peer Reviewer Two Comment:</u> The most recent information available on the webpage corresponds to December 2007. A more appropriate response to this question would be “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the peer reviewer’s observation.</p> | <p>b</p> |
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| <p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> The mid-year review includes a discussion of the economy, but it lacks some details. See: http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_GENERAL_DE_COORDINACION/COORDINACION_DE_COMUNICACION_SOCIAL/PRODUCTOS_COMUNICACION_PRENSA/ARCHIVOS_2007/CUENTAS120707.PDF</p> <p>http://mef.gov.ec/pls/portal/url/ITEM/350332839916527FE040007F01000976</p> <p><u>Comment:</u></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 “d” There is no mid-year review.</p> <p><u>Peer Reviewer Two Comment:</u> Up to this moment, on the webpage of the MEF the mid-year report is not available. However, in the aforementioned site there is a summary of global categories; an analysis of the economy is not presented. A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer’s observations.</p> <p>IBP requires that a document meet three criteria if it is to be considered a Mid-Year Review. These are: a.) the document must report on actual expenditures made, revenues collected, and debt incurred during the first six months of the budget year, b.) it must provide an explanation of any unexpected macroeconomic or other developments during the first six months of the budget year that caused the executive to depart from budget amounts, and c.) it must provide new estimates for spending, debt and revenue to be collected during the second remaining six months of the budget year.</p> | d |
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| <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> <ol 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> The mid-year review does not include updated expenditure estimates for the budget year. See: http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_GENERAL_DE_COORDINACION/COORDINACION_DE_COMUNICACION_SOCIAL/PRODUCTOS_COMUNICACION_PRENSA/ARCHIVOS_2007/CUENTAS120707.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Up to this moment, on the webpage of the MEF the mid-year report is not available. However, in the aforementioned site there is a summary of global categories; an analysis of the economy is not presented</p> <p>.</p> | d |
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| <p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). 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. Not applicable/other (please comment). <p><u>Citation:</u> The mid-year review includes only departmental totals (or functional totals). See: http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_GENERAL_DE_COORDINACION/COORDINACION_DE_COMUNICACION_SOCIAL/PRODUCTOS_COMUNICACION_PRENSA/ARCHIVOS_2007/CUENTAS120707.PDF</p> <p><u>Comment:</u></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” There is not mid-year review.</p> <p><u>Peer Reviewer Two Comment:</u> Up to this moment, on the webpage of the MEF the mid-year report is not available. However, in the aforementioned site there is a summary of global categories; an analysis of the economy is not presented. A more appropriate response to this question would be “d”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” Please see comment under Question 92.</p> | d |
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| <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> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. 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. Not applicable/other (please comment). <p><u>Citation:</u> No, the mid-year review does not include updated revenue estimates for the budget year. See: http://mef.gov.ec/pls/portal/docs/PAGE/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_GENERAL_DE_COORDINACION/COORDINACION_DE_COMUNICACION_SOCIAL/PRODUCTOS_COMUNICACION_PRENSA/ARCHIVOS_2007/CUENTAS120707.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Up to this moment, on the webpage of the MEF the mid-year report is not available. However, in the aforementioned site there is a summary of global categories; an analysis of the economy is not presented, the mid-year report does not include updated estimates of incomes.</p> | d |
| <p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> The executive shifts funds between administrative units without seeking input from the legislature</p> <p><u>Comment:</u></p> | d |

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| <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The Executive is entitled to do fund transfers between units without having to request authorizations to the National Congress, according to the following legal provisions of the Financial Administrative system: 2.4.3.2.2 Increases and reductions of loans.- The latter correspond to the increases and reductions carried out in a budget and which are compensated by variations of the same kind in another one, so as not to affect the maximum limit of the General Budget of the State either among executive units within an institution's budget, among institutions within the central government's budget, and among the central government's budget and the budgets of the rest of the institutions of the PGE..</p> | |
| <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> <p>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</p> <p>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</p> <p>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</p> <p>d. No, the procurement process was not open and competitive in practice.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. See:</p> <p>http://www.contratanet.gov.ec/jsp/adquisiciones/buscarProAdqAvanzado.do?accion=buscarAvanzado&pag=1&gen=gen&numFilas=10</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The processes for hiring in order to acquire goods and services within the public sector are carried out through competitive processes according to the Law for Public Hiring and according to the Consulting Law. However, in some entities, irregularities are eventually reported.</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> The Executive implements supplemental budgets without ever receiving approval from the legislature.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> According to the rules of the Financial Administrative System, supplementary funds cannot be included in the Budget after it is approved by the National Congress. Only increases in the loans can be done but without affecting the limit of the expenses approved by the National Congress. The definition of complementary funds is not clear in the Manual, and so the answers could be “a” or “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the researcher’s observation.</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> Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. See: http://mef.gov.ec/stgcPortal then select "Presupuesto," select "Liquidación Presupuestaria" select "Estadísticas Presupuestarias," select "Ejercicio Fiscal 2005," and select "Ingresos Consolidados" or "Gastos Consolidados."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> According to the rules of the Financial Administrative System supplementary funds cannot be included in the Budget after it is approved by the National Congress. Only increases in the loans can be done but without affecting the limit of the expenses approved by the National Congress.</p> | c |
| <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> Such expenditure takes place without legislative approval</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> According to the rules of the Financial Administrative System supplementary funds cannot be included in the Budget after it is approved by the National Congress. Only increases in the loans can be done but without affecting the limit of the expenses approved by the National Congress.</p> | d |

| Executive's Year-end Report and the Supreme Audit Institution | |
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| <p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> According to Art. 66 of the Public Sector Budget Law, the year-end report is due by March 31 of the following fiscal year (three months after the end of the fiscal year). The year-end report for fiscal year 2006 was released on Mar 15, 2007. See: http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/Ejecucion_Presup_2006</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> To this moment the final year report is not available on the webpage of the MEF. In the citation given by the researcher the budget execution can be found at an aggregate level for the detail of incomes and expenses classified by institution and expense group. In these reports the differences between the spent and foreseen resources are not analyzed, and neither is the revision of the economic previsions.</p> | a |

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| <p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> 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> Year end reports are not audited.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There is no evidence of a final year report which has been audited.</p> | d |
| <p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> 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> No such explanation is presented in the year-end report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> To this moment the final year report is not available on the webpage of the MEF. In the citation given by the researcher the budget execution can be found at an aggregate level for the detail of incomes and expenses classified by institution and expense group. In these reports the differences between the spent and foreseen resources are not analyzed, and neither is the revision of the economic previsions.</p> | d |

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| <p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <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> In 2006 year-end reports: http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/Ejecucion_Presup_2006</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <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> <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> No such explanation is presented. See: http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/Ejecucion_Presup_2006.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No explanation on the differences is presented.</p> | d |

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| <p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <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> No, an explanation is not presented, or such a report is not released. See: http://mef.gov.ec/pls/portal/url/page/MINISTERIO_ECONOMIA_FINANZAS_ECUADOR/SUBSECRETARIAS/SUBSECRETARIA_DE_PRESUPUESTOS/Ejecucion_Presup_2006</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No explanation on the differences is presented.</p> | d |
| <p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <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> No such explanation is presented.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No explanation on the differences is presented.</p> | d |

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| <p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> 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> The budget does not include performance indicators.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No explanation on the differences is presented.</p> | <p>d</p> |
| <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> No an explanation is not presented.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No explanation on the differences is presented.</p> | <p>d</p> |

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| <p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> 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> Extensive information is presented, including both a narrative discussion and quantitative estimates. See: See http://mef.gov.ec/stgcPortal then select "Programación de Caja or Transferencias," select "Fondos Especiales," select "2006" or "2007" and select the file.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b”</p> <p><u>Peer Reviewer Two Comment:</u> The information shown in the researcher’s citation is not part of the final year report despite the fact that there is detailed qualitative information on the use of the resources of the different funds and there is no explanatory report either. A more appropriate response to this question would be “d”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” consistent with the peer reviewer’s observations.</p> | <p>b</p> |
| <p><i>The Independence and Performance of the Supreme Audit Institution</i></p> | |

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| <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> Audits are not released to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The report is not available to the public.</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 have 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> Expenditure representing less than two-thirds of expenditure have been audited, but audits are not released to the public. See: http://www.contraloria.gov.ec/InfNacion/2005/documentos/Detalle_informes.pdf http://www.contraloria.gov.ec/InfNacion/2005/documentos/Resumen_informes.pdf</p> <p><u>Comment:</u></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.” The reports are not released to the public</p> <p><u>Peer Reviewer Two Comment:</u> The report in the citation includes the result of special exams which cannot be considered as a general exam of the budget and its execution. However, by law, audits on the budget execution are carried out each year at a ministerial level.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the peer reviewer’s observation.</p> | <p>d</p> |
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| <p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <p>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</p> <p>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Some of these reports include an executive summary and the executive summary are released to the public. See:</p> <p>http://www.contraloria.gov.ec/InfNacion/2005/documentos/Detalle_informes.pdf http://www.contraloria.gov.ec/InfNacion/2005/documentos/Resumen_informes.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The report in the citation includes the result of special exams which cannot be considered as a general exam of the budget and its execution. However, by law, audits on the budget execution are carried out each year at a ministerial level.</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> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Congress has the power to remove the Comptroller General, not the President. The Comptroller General is selected by Congress to serve for a fixed period from 3 nominees submitted by the President.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> According to the Constitution only the National Congress can overthrow the General Controller of the State.</p> | a |

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| <p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> 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> No audits are made public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No report available to the public can be found.</p> | d |
| <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> Art. 2 of the “Ley Orgánica de la Contraloría General del Estado” established that the Contraloria has full discretion to decide which audits it wishes to undertake for all public resources. http://www.contraloria.gov.ec/fundamentolegal.htm</p> <p>The Contraloria conducts the audits included in the annual plan, which is not published, and will audit any administrative unit upon request.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The Organic Law of the General Controllorship of the State allows the latter to carry out at its convenience the audits that it considers necessary.</p> | a |

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| <p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> The Contraloria submits its budget wish-list to the Executive, who can modify the request before submitting it to Congress. Congress can also modify the budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The budget of the General Controllorship of the State is presented to the MEF in order for it to be included in the justification of the General Budget of the State, which in the end is approved by the National Congress. A more appropriate response to this question would be “c”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with the researcher’s observation.</p> | <p>d</p> |
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| <p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> 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> The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Yes, the staff is appointed but insufficient.</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> The SAI maintains mechanisms of communication with the public, and received 443 communications during 2006. See: http://www.contraloria.gov.ec/C_PedDen.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It generally receives complaints and accusations which derive in audits and special exams.</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> The audits are presented to Congress but Congress does not scrutinize them.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Audit reports are not examined.</p> | d |

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| <p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> 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> No, the executive does not report on steps it has taken to address audit findings.</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>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> A report is produced, but it is prepared for internal purposes only.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The report available to the public is not found; it is used for internal purposes in each Ministry including the MEF.</p> | <p>d</p> |

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| <p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> 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> Legislators are not provided audit reports on secret items.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Secret programs are not audited.</p> | <p>d</p> |
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