

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

EL SALVADOR

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	2008
Budget Summary	2007
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	2007
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	Not Available
Year-End Report	2006
Audit Report	2005

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	Politica presupuestaria 2008, abril de 2007 http://www.mh.gob.sv/pls/portal/url/ITEM/30107E19FD93F553E04019AC6C013B6C
Budget Summary	Sumarios del Presupuesto General del Estado 2007, September 2006 (Posted on the Internet while under discussion in the legislature, but replaced with Enacted Budget following legislative approval.")
Executive’s Budget Proposal	Proyecto del Presupuesto General del Estado 2007, September 2006 (Posted on the Internet while under discussion in the legislature, but replaced with Enacted Budget following legislative approval.)
Budget Document One in Support of the Executive’s Budget Proposal	Proyecto de Ley de Salarios 2007, September 2006 http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/MENULEYSAL07.HTML
Budget Document Two in Support of the Executive’s Budget Proposal	
Budget Document Three in Support of the Executive’s Budget Proposal	
Citizens Budget	Guía del Presupuesto General del Estado para el ciudadano 2007 http://www.mh.gob.sv/pls/portal/url/ITEM/299F0C0229F80F9EE04019AC6C01504C
Enacted Budget	Presupuesto General del Estado 2007, November 29, 2006 http://www.mh.gob.sv/portal/page?_pageid=181,31870&_dad=portal&_schema=PORTAL
In-Year Reports	Resumen ejecutivo del gasto (mensual) http://www.mh.gob.sv/portal/page?_pageid=181,31791&_dad=portal&_schema=PORTAL Boletin presupuestario (trimestral)

	http://www.mh.gob.sv/portal/page?_pageid=181,31739&_dad=portal&_schema=PORTAL
Mid-Year Review	Not produced

Year-End Report	Informe de la Gestión Financiera del Estado 2006, March 2007 http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO%20FISCAL%202006.HTML
Audit Report	Dictamen al Estado Financiero del Estado 2005 (Publicly available but not on the Internet)
Other Documents	
Relevant Ministries & Departments	Dirección Nacional de Administración Financiera Dirección General del Presupuesto Dirección General de Contabilidad Corte de Cuentas de la República Comisión Especial del Presupuesto - Asamblea Legislativa

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

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			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	Yes		Yes	No
2. Advance notification of release sent to users, media	No	No		No	No
3. Released to public same day as official release to media	No	No		No	No
4. Available on the Internet free of charge	Yes	Yes		Yes	No
5. Free print copies available, limited distribution	Yes	No		No	No
6. Free print copies available, mass distribution	No	No		No	No
7. Readily available outside capital/big cities ⁺	No	No		No	No
8. Written in more than one language	No	No		No	No
9. News conference is held to discuss release	Yes	No		No	No

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> 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> Sumario 4. Composición del gasto por institución y área de gestión http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/gc_sumario4-07.PDF</p> <p>INFORME DE SEGUIMIENTO Y EVALUACION DE LA EJECUCION PRESUPUESTARIA Fiscal y Financiera del Segundo Trimestre de 2007</p> <p><u>Comment:</u> The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> Sumario 4. Composición del gasto por institución y área de gestión http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/gc_sumario4-07.PDF</p> <p>Sumario 5. Composición económica del gasto por área de gestión http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/gc_sumario5-07.PDF</p> <p><u>Comment:</u> The expenses are classified according to management areas, which are compatible with international standards for functional classifications.</p> <p>The management areas are: administrative management, justice administration and citizen security, social development, support for economic development, public debt and general obligations of the State.</p> <p>However, the functional classification system does not present details following international standards.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Review Two Comment:</u> A more appropriate response to this question would be “b.” Expenditure figures in the Budget are presented in gross terms and classified by institution, economic category, and sector, but there is no functional classification in line with international standards. The expenditure classification in seven management areas is an aggregation of the institutional classification, but not a substitute for a functional classification.</p> <p><u>Researcher Response:</u> Considering that the recommendation from the Peer Reviewer Two’s comment is correct.</p>	b
<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). 	a

Citation:

Sumario 5. Composición económica del gasto por área de gestión
http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/gc_sumario5-07.PDF

Sumario 6. Composición Económica del Gasto por Institución y Rubro de Agrupación, y Sumario
http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/gc_sumario6-07.PDF

7. Composición Económica del Gasto por Fuentes de Financiamiento
http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/gc_sumario7-07.PDF

Comment:

All the expenses are classified according to their economic nature, following international standards.

At a first level, expenditures are classified in current, capital, financial applications, special contributions and foreseen cost

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- Program-level data are presented for all expenditures.
 - Program-level data are presented for at least two-thirds of, but not all, expenditures.
 - Program-level data are presented, but for less than two-thirds of expenditures.
 - No program-level data are presented.
 - Not applicable/other (please comment).

Citation:

See budget by primary unit
http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/MENULEYPRE07.HTML

Comment:

The expense budgets of each primary unit are detailed in budget units and guidelines, which, for international comparisons correspond to programs.

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

Peer Reviewer One Comment: A more appropriate response to this question would be "c." For example, few months ago, I tried to find in the budget (2007) the expenditures budgeted for acquiring HIV ELISA tests by the Governmental hospitals, and I could not find any reference to the topic. In general, there are not enough details in the budgets.

Peer Reviewer Two Comment:

a

<p>Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “a.” I disagree with the Peer Reviewer One comment. Documentation presents expenditures for individual programs for the budget year. But of course, this programs some times don't represents government or social priorities.</p> <p>IBP Comment: IBP editors chose answer, “a” to maintain the consistency of the data across the countries.</p>	
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Generally speaking, the Salvadorian budget system does not include in its methodology multi-year estimates. It is done for particular cases, especially for investment projects which run beyond the fiscal year or for loans with conditions for establishing the multi-year analysis of expenses. But these cases are exceptions</p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “a.” I remember that when I was appointed by the former Ministry of Treasure to be part of an advisory team, (in relationship with external debt) I have the opportunity to know that they have very accurate forecasts for at least five years in advance.</p> <p>Peer Reviewer Two Comment:</p> <p>Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “b.” I disagree with Peer Reviewer One comment. Multi-year expenditures information is presented in exceptional cases in additional reports. Executive is not forced to present this information.</p> <p>IBP Comment: IBP editors chose answer, “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>b</p>

<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></p> <p><u>Comment:</u> The budget does not include multi-year estimates, except for exceptions such as some investment projects or loans which require a medium-term budget analysis. (See comment for question 5).</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b” perhaps the reason should be viewed in the concept of “detail” In the documents prepared by the Ministry of Treasury; there is important information for multi-year expenditures but only for some individual programs.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “d.” I disagree with Peer Reviewer One comment. See Researcher Response in question 5.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d
<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> Sumario 2. Composición económica de ingresos y gastos. http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/</p>	a

<p>PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/gc_sumario2-07.PDF</p> <p><u>Comment:</u> Taxes are classified in direct and indirect. The former correspond to rent and transfers of estates. The latter come from foreign trade, consumption and from a section of diverse taxes</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<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> Sumario 2. Composición económica de ingresos y gastos http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/gc_sumario2-07.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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></p> <p><u>Comment:</u> The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.</p>	b

<p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> 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></p> <p><u>Comment:</u> See comment for question 5.</p> <p><u>Peer Reviewer One Comment:</u> I think that the key word is “detail.” I had the opportunity to see documents that serves as support for the budget, but multi-year estimates are presented for some individual sources of revenue in detail, others are not. My answer is “b”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “d.” I disagree with Peer Reviewer One comment. Multi-year revenue estimates if exists are not part of documentation presented by the Executive.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d
<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> 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></p>	d

<p>Ver el detalle del presupuesto del Ministerio de Hacienda, pags. 11-16 http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/presupuestos/LP0700-07.pdf</p> <p><u>Comment:</u> It only presents the information on capital bonds and unpaid interests.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree. However, the Central Bank’s website reports fairly updated information on a monthly basis on outstanding public debt. The information includes the balance of outstanding central government debt, both internal and external, with a breakdown among bonds, loans, and guaranteed debt; and the outstanding balance of external debt by debtor, creditor, and maturity. See, for instance, this link: http://www.bcr.gob.sv/estadisticas/sf_deudagb.html or the “Revista Trimestral,” which is published quarterly with a one quarter lag and reports quite disaggregated data on public debt. It is also available at the Central Bank’s website: http://www.bcr.gob.sv/publicaciones/revista.html</p> <p><u>IBP Editors Comment:</u> The purpose of Questions 1-55 is to evaluate the information that countries make available to the public in executive’s budget proposal and supporting documents. This series of documents is sometimes known as a country’s ‘annual consolidated budget presentation.’ The consolidated budget presentation should be the definitive source to disclose to the public a comprehensive overview of a government’s budget and financial activities. This does not preclude additional disclosure of information in other venues, such as Central Bank publications, however complete information should be provided in the consolidated budget documents.</p>	
<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> Ver presupuesto del Ministerio de Hacienda - Detalle de compromisos de la Deuda Externa. http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/presupuestos/LP0700-07.pdf</p> <p><u>Comment:</u> The interests and capital amortizations to be done during the year are reported</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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>	d

<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></p> <p><u>Comment:</u> This information is normally known only when the loan agreements are discussed in the Legislative Assembly, which is when the deputies take advantage of the situation and request additional information to the Ministry of Finance. However, generally speaking, that information is not presented in a systematic form throughout the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>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.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Ver Mensaje del Proyecto de Presupuesto. Sección I. Entorno macroeconómico. http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/MENSAJE/MENSAJE07.PDF</p> <p><u>Comment:</u> In the budget message only one page is dedicated to presenting the macroeconomic context on which the budget is based. Additional information is presented to the deputies, normally in power point presentations, which can be accessed by the public, but which is always of a general layout.</p> <p><u>Peer Reviewer One Comment:</u> My answer is “a.” I was invited in 2007 by the office of the Technical Secretary (in charge of the economic and social issues and main advisor to the President) for the presentation of the 2008 budget. The core of the budget was totally based on the economic scenarios presented, despite that fact that the info was not available to the public, the Government indeed prepares a detailed macroeconomic model to support the scenarios.</p> <p><u>Peer Reviewer Two Comment:</u> The Budget does not contain a comprehensive and integrated macroeconomic framework or explanation of the assumptions used to</p>	<p style="text-align: center;">c</p>

<p>prepare it. Formulation of the Budget is based on a macroeconomic framework that is prepared by the BCR but not included in budget documentation. The preamble to the budget bill contains only the growth and inflation targets used in its preparation; there is no explanation of the methods and assumptions used to make revenue forecasts.</p> <p>Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “c.” If extensive information about macroeconomic forecast and key assumptions exist, these are not included in Executive’s proposal. I’m agree with Peer Reviewer Two Comment.</p> <p>IBP Comment: IBP editors chose answer, “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<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> <ol 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> See comment for question 14.</p> <p>Peer Reviewer One Comment: See my comment in the answer 14: “a.”</p> <p>Peer Reviewer Two Comment: Budget documents do not distinguish between existing and new policies, nor do they identify and quantify existing fiscal risks wherever possible. There is no sensitivity analysis of the main fiscal aggregates with regard to potential changes in economic circumstances.</p> <p>Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “d.” I agree with Peer Reviewer Two Comment. Information about the impact of different macroeconomic assumptions is not included in Executive’s proposal.</p> <p>IBP Comment: IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<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?

- 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).

Citation:

Comment:

In the past years neither important reforms have taken place, nor policy proposals in whose discussion the budget may be affected. The most debated policies have been those referring to financing expenditures through public debt, but they have emphasized the mechanism for obtaining funds.

Peer Reviewer One Comment: There are some special programs that demand additional funds, the creation of the mechanism of trusts, is the best example. My answer is "b."

Peer Reviewer Two Comment:

Government Reviewer Comment: A more appropriate response to this question would be "b" In the last years, has been approved the Policy of Saving of the Public Sector, like a mechanism of rationalization of the expenditures, establishing the obligatory application in the Law of General Budget approved by the legislative. Additionally, it has been approved laws to finance Provisional Obligations an Investment in Education, Social Peace and Citizen Security.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." Regarding the Government Reviewer Comment, indeed, two important measures have been the savings policy and the trusts (as an alternative mechanism for savings), but in the Budget presented by the Executive there is no way to see nor highlight the difference between these policies and those already existing. To establish the impact on the expenditure it is necessary to resort to other information sources.

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

C

<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> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, 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 revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment for question 16.</p> <p><u>Peer Reviewer One Comment:</u> I think the best answer would be “b.” The same reasons explained in 16.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “d.” Regarding Peer Reviewer One’s comment, there are indeed policies that affect the estimates, but the way they do so and the difference between before and after is neither reflected nor highlighted in the budget. These analyses can be made by resorting to additional documents to the information presented by the Executive in the budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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Estimates for Years Prior to the Budget Year

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)?

- a. All expenditures are classified by administrative unit for BY-1.
- b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.
- c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.
- d. No expenditures classified by administrative unit are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

Information is presented, but it is not included as a supporting document for the budget in which the expenses of the BY-1 are separated.

See:

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/LPGE08/P2008.PDF

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

C

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?

- 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).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: However, Annexes 5 and 10 in the "Mensaje del Proyecto de Presupuesto 2007" includes some information for BY-1 which is classified in some way functionally. See:

http://www.mh.gob.sv/portal/page?_pageid=181,31870&_dad=portal&_schema=PORTAL

Government Reviewer Comment: A more appropriate response to this question would be "a." Could be reconsidered the result of this question? Considering the information that is published in the web site of Ministry of Finance, in the Report of Financial Management of the previous year and other reports of budgetary execution. http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO_FISCAL_2007.HTML

http://www.mh.gob.sv/portal/page?_pageid=181,31739&_dad=portal&_schema=PORTAL

Researcher Response: I suggest the answer should be changed to "b" Agree with Peer Reviewer Two comment. The Budget Message includes information on the expenses of BY-1 with functional classification, though not according to international standards requiring the information to be presented in a more disaggregated form.

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/MENSAJE/MENSAJE07.PDF

IBP Comment: IBP editors chose answer, "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

b

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?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification for BY-1.
 - No expenditures classified by economic classification are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Information is presented, but it is not included as a supporting document for the budget in which the expenses of the BY-1 are separated.

See:

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/LPGE08/P2008.PDF

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Annexes 3 and 8 of the "Mensaje del Proyecto de Presupuesto 2007" contain some of that information at a very aggregated level. See the link above for answer to question 19.

a

Government Reviewer Comment: A more appropriate response to this question would be "a." The evaluator in his comment recognizes that we presented information by economic classification, compatible with international standards; but it is not supporting budget documentation. However, the information is available for the parliament and the population in the web site of the M of F. Can you modify the result?

See:

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO_FISCAL_2007.HTML
http://www.mh.gob.sv/portal/page?_pageid=181,31739&_dad=portal&_schema=PORTA

Researcher Response: I suggest the answer should be changed to "a"
I agree with Peer Reviewer Two comment. The Budget Message includes information on the expenses of BY-1 with economic classification.

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/MENSAJE/MENSAJE07.PDF

IBP Comment: IBP editors chose answer, "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

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)?

- 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).

d

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> In the few comparisons made, only the expense originally voted in the budget for BY-1 is taken as a reference. See: http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/LPGE08/P2008.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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"> 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 expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> No information of this type is presented</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.</p>	d

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?

- 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).

Citation:

Comment:

The classification system has been maintained with no substantial changes for the past few years

C

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

Peer Reviewer One Comment: A more appropriate response to this question would be "c." In fact, I have found significant deviations in some programs. Mainly those directly operated by the presidential area.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "b"
There are in fact deviations, but only a few of them are not adjusted in order to be comparable.

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<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> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Ver Mensaje Presupuestario, pag. 27 http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/MENSAJE/MENSAJE07.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Ver Mensaje Presupuestario, pag. 27 http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/MENSAJE/MENSAJE07.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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)?
- All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
 - All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
 - Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
 - The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
 - Not applicable/other (please comment).

Citation:

Comment:

Researcher’s Response to this Question was “d.”

Peer Reviewer One Comment: I am not completely sure, but I remember to have seen some adjustments to the supporting budget documentation, updated with less than six months of actual revenue collections. A more appropriate response to this question would be “b.”

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “d.” Disagree with Peer Reviewer One comment In the budget presented by the Executive the initial estimates are not presented as updates

IBP Comment: IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

d

<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> See budget presentation (Ver presentación del presupuesto, pag. 8 http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/LPGE08/P2008.PDF</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Expenditure budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties</p>	a
<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> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u> Statistical forecasts are normally used and based on up to five years of former sources of revenue.</p> <p><u>Peer Reviewer Two Comment:</u> The revenue estimates for previous years are decomposed into very aggregated categories. See p. 8 in http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/LPGE08/P2008.PDF</p>	d

<p style="text-align: center;">ESTO/PRESUPUESTOS_ESTADO/LPGE08/P2008.PDF</p> <p>IBP Comment: IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> 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> http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTOS_ESTADO/LPGE08/P2008.PDF</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: I think that there are figures at least of 2 years prior the budget year. My answer would be “a.”</p> <p>Peer Reviewer Two Comment:</p> <p>IBP Comment: IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d

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?
- Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
 - Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
 - Yes, but only information on the level of debt is presented.
 - No, information related to the government debt for BY-1 is not presented.
 - Not applicable/other (please comment).

Citation:

Comment:

Researcher's response to this Question was "d."

Peer Reviewer One Comment: My personal experience with the Ministry of Treasury is that they have detailed information related with the internal and external debt, only in few cases, is difficult to obtain information, for example, with specific characteristics of the bonds issued. I recently tried to obtain information about the euro-bonds issued by the government, and nobody could give me a satisfactory answer. But in general, information can be obtained related with the debt; my answer is "b."

Peer Reviewer Two Comment: However, that information can be accessed at the Central Bank's website, as pointed out in my comment to question N° 11.

Government Reviewer Comment: A more appropriate response to this question would be "b."

The information does not accompany the project by budget, but he is available in the web site of the Ministry of Finance and the Central Bank.

http://www.mh.gob.sv/portal/page?_pageid=181,517085&_dad=portal&_schema=PORTAL

http://www.bcr.gob.sv/estadisticas/Sector_fiscal/sectorfiscal_deudaext_deudago_b_central.html

Researcher Response: I suggest keeping the same answer "d." The information can be obtained through other sources, but it is not part of the documents which accompany the Executive's budget.

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.

The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.

d

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?

- 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 government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation:

Comment:

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

Peer Reviewer One Comment: There is information for several years related to debt figures. Perhaps not released to the public or included in the budget documentation, but it is easily obtained. In the quarterly review of the Central Reserve Bank, there are figures concerning the total governmental debt perhaps the best answer would be "c"

Peer Reviewer Two Comment: That information is updated monthly at the Central Bank's website. See comment to question N° 33.

Researcher Response: The information can be obtained through other sources, but it is not part of the documents which accompany the Executive's budget. I retain my answer "d"

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.

The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.

d

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <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> Some information is included in the budgetary message, page 19. See: http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENSAJE_08.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></p> <p><u>Peer Reviewer Two Comment:</u> There are more details in the Statistical Appendix to the enacted Budget and in the “Análisis del Gasto por Areas de Gestión.” See http://www.mh.gob.sv/portal/page?_pageid=181,35141&_dad=portal&_schema=PORTAL and also http://www.mh.gob.sv/portal/page?_pageid=181,35144&_dad=portal&_schema=PORTAL</p> <p>Also, Chapter IV of the “Informe de la Gestión Financiera del Estado 2006” provides detailed information on extra-budgetary funds. See: http://www.mh.gob.sv/portal/page?_pageid=181,35162&_dad=portal&_schema=PORTAL</p> <p><u>Researcher Response:</u> Agree with Peer Reviewer Two Comment, but I retain my answer “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	C

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

See for example the budget of the Ministry of Finance

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/presupuestos/LP0700-07.pdf

b

Comment:

Only the names of the transfers and the sums are identified

Peer Reviewer One Comment:

Peer Reviewer Two Comment: There are more details in the Statistical Appendix to the enacted Budget and in the "Análisis del Gasto por Areas de Gestión." See

http://www.mh.gob.sv/portal/page?_pageid=181,35141&_dad=portal&_schema=PORTAL and also

http://www.mh.gob.sv/portal/page?_pageid=181,35144&_dad=portal&_schema=PORTAL

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

- 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).

Citation:

See for example budgets of the ministries of Finance and Education

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/presupuestos/LP0700-07.pdf

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/presupuestos/LP3100-07.pdf

b

Comment:

Only the names of the transfers and the sums are identified.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: There are more details in the Statistical Appendix to the enacted Budget and in the "Análisis del Gasto por Areas de Gestión." See

http://www.mh.gob.sv/portal/page?_pageid=181,35141&_dad=portal&_schema=PORTAL and also

http://www.mh.gob.sv/portal/page?_pageid=181,35144&_dad=portal&_schema=PORTAL

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

- 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).

Citation:

Comment:

The quasi-fiscal is understood as the gains or losses that the Central Reserve Bank obtains. The budget does not include information on the latter.

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

Peer Reviewer One Comment: The answer is correct, the quasi-fiscal activities are not included in the executive's budget, it is supposed that with the former local currency, (that do not have any value, because it does not circulate and is not a "legal" currency) Central Reserve Bank must recognize loses up to 2.4 billion dollars, of course, there is no reference to the topic. My answer is the same "d."

Peer Reviewer Two Comment: There is no published information on quasi-fiscal activities, despite these being significant in public financial institutions (particularly the Central Bank) and even in some non financial public enterprises, like the Administración Nacional de Acueductos y Alcantarillados (ANDA).

Government Reviewer Comment: A more appropriate response to this question would be "e." There are not quasi-fiscal activities or their level is only marginal that do not require over 0.2% of GDP.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." I agree with Peer Reviewers One and Two Comments.

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?

- 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).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: However, data on financial assets are released annually through the “Informe de la Gestión Financiera del Estado,” which include the current status of long-term domestic public debt at year-end, and the direct external public debt of the central government, decentralized public institutions (entrepreneurial and otherwise), and of the consolidated public sector, all in net terms. The information also includes financial reports for central government, decentralized institutions, and the consolidated nonfinancial public sector, with data on financial assets broken down in terms of cash, advances, and financial investments. See http://www.mh.gob.sv/portal/page?_pageid=181,35162&_dad=portal&_schema=PORTAL

IBP Comment: IBP editors chose to keep answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The Informe de la Gestion Financiera del Estado is a year end report, therefore cannot be used to respond to any of the Questions 1-55 related to the Executive’s Budget Proposal.

d

<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> There is also information on non-financial assets at the above mentioned “Informes de la Gestión Financiera del Estado.”</p> <p><u>Researcher Response:</u> Agree with Peer Reviewer Two Comment, but this information is not included in executive’s budget proposal.</p>	<p>d</p>
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41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

- 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).

Citation:

The available balance by the end of the period is presented, but without details.

Comment:

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

Peer Reviewer Two Comment: However, Hacienda's Integrated Financial Management System (Sistema de Administración Financiera Integrado (SAFI)) includes an integrated accounting system that allows for the production of full and reliable intra-year reports on payment arrears. The SAFI accounting system records all stages of the expenditure process and generates information on payment arrears, which do not seem to be a serious problem in El Salvador. Also, the SAFI makes it possible to generate timely budgetary execution reports and reconcile monetary and accounting data on a routine basis.

e

Government Reviewer Comment: A more appropriate response to this question would be "e." El Salvador's government is not in arrears of any kind. So this question is not applicable.

Researcher Response: I Agree with the government reviewer comment, using definitions contained in this IMF paper:

<http://www.imf.org/external/pubs/ft/wp/wp9870.pdf>

Answer should be changed to "e."

IBP Comment: IBP editors chose answer, "e" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.

The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.

42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

- a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

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

Peer Reviewer One Comment: Government in effect has several contingent liabilities, but it is not even mentioned in the budget documentation. It is a very difficult (or impossible) information to obtain "d"

Peer Reviewer Two Comment: The provision of information on certain contingent liabilities, particularly those of public financial institutions, is impeded by the absence of relevant information in the corresponding financial statements.

Government Reviewer Comment: A more appropriate response to this question would be "e." There are not large or relevant contingent liabilities that require to be monitored by the executive. So this question is not applicable.

Researcher Response: I agree with both Peer Reviewers' comments. Executive budget does not include contingent liabilities, particularly for public financial institutions. I retain my answer "d."

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?

- a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on future liabilities is not presented.
- e. Not applicable/other (please comment).

Citation:

See: Mensaje del Presupuesto, pages 15 y 16.

<http://www.mh.gob.sv/pls/portal/url/ITEM/43C911F214D7D373E04019AC6C015593>

Comment:

The information is presented, but without enough details.

Peer Reviewer One Comment: I agree with the answer "b." Civil service pensions are included every year, (around 430 million dollars) and they are estimated for at least 20 years ahead. I agree, some details are not included, my answer is "b"

Peer Reviewer Two Comment: Until 2006, the balances of the non-financial public sector published monthly and quarterly by the Central Bank reported pension payments as a component of the internal financing to close the fiscal gap. This item is no longer shown in those balances since 2007, due to the most recent pension reform (at the end of 2006), which established a new mechanism for pension financing based on bonds issued by the Banco Multisectorial de Inversiones (BMI), a second-tier financial public institution.

b

44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

- 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).

Citation:

See: Sumario 2. Composición económica de ingresos y gastos.

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/gc_sumario2-07.PDF

Comment:

The sources of financial or physical donations are not detailed. In the summary of incomes only the total amount that the government will receive through donations, determined for 2007 and named "Transfers of capital from the external sector" are specified

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

Peer Reviewer One Comment: I agree, there is no reference to the donor assistance, it is I consider much easier to obtain figures for financial grants rather than in-kind assistance. There are not sources of any kind identified in the documents. My answer is the same: "d"

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." See:

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/Ingresos-07.PDF

Researcher Response: The information on financial donations can be obtained from other sources. Regarding the physical donations, they do not follow a uniform criterion of recognition and registration.

I retain my answer "d."

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

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> See <i>mensaje presupuestario</i>, pages. 25 y 27. http://www.mh.gob.sv/pls/portal/url/ITEM/43C911F214D7D373E04019AC6C015593</p> <p><u>Comment:</u> It is only presented at a general aggregate level.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The two main tax expenditures are the “drawback” and the reimbursement of VAT to exporters. See Annex 5 of the “Mensaje del Proyecto del Presupuesto.”</p>	c
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46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

- 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).

Citation:

Comment:

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

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "a," which include the earmarked revenues for FOVIAL and FOSALUD, labeled as "contribuciones a productos especiales" in the disaggregation of revenues. See:

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/PRESUPUESTO07/Sumarios/Ingresos-07.PDF

Government Reviewer Comment: A more appropriate response to this question would be "b."

The executive's budget identifies earmarked revenues originating of special contributions like FOVIAL, Tourism, FOSALUD, and FODES, among others.

Researcher Response: I agree with Government Reviewer Comment, and I agree to change my answer to "b."

IBP Comment: IBP editors chose answer, "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

b

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?

- 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).

Citation:

Comment:

In the budget there are allocations declared as secret expenses. Entities such as the Intelligence Office of the State or the Ministry of Defense are obliged to prove to the Court of Accounts the use of the funds. However, the citizens in general cannot access detailed budget information such as the purchases or salary payments.

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

Peer Reviewer One Comment: I am not completely sure about this question. I could not find any reference related to secret expenses, but it is well known that there are funds that can be used without any kind of audit conducted by the SAI. I can say that the secret item does exist, and it is lower than 1% of the total budget. My answer is "a."

Peer Reviewer Two Comment: Even though formally there are not "secret items" in the Budget, in practice there are some budgetary allocations to the Presidency and the Army which perform that role. There is no transparency at all about the amount or use of this money.

Government Reviewer Comment: A more appropriate response to this question would be "e." The budget does not include expenditures dedicated to secret items. So, this question is not applicable.

Researcher Response: Formally, there are no secret expenses in El Salvador, although it is known that there are allocations which are managed without control, but due to the lack of transparency in the detailed use of funds there is no way to prove such claim. I suggest my answer should remain "e."

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Each budget allocation is associated with a purpose, which in turn derives from the main policies adopted by the government or each agency. However, there is no information on how that relation is measured or evaluated.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There is not a well developed approach of “budgeting for results and outcomes.” The main weaknesses are related to the absence of quantitative targets so it is difficult to assess if the goals are being met.</p>	b
<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> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Salvadorian budget framework is solely annual; it does not include multi-year considerations.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Budget documentation contains a declaration of medium-term fiscal policy goals as a framework for preparing the annual budget. However, preparation of the budget tends to focus on the fiscal year timeframe.</p>	d

<p>Fiscal policy objectives and priorities for the medium term are defined in the government program for the whole legislature, but no work is done to prepare a quantitative and detailed medium-term expenditure framework, to serve as a basis for preparing the annual budget.</p>	
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: I agree with “d” but it should be taken into account that administrative units normally presents data in which they refer to the number of beneficiaries. Examples are the frequent publications in newspapers, radio and TV, giving numbers of beneficiaries with the construction of roads, bridges, or social programs of the central government. The number of beneficiaries is not presented in the budget documentation, but is broadly published by the administrative units.</p> <p>Peer Reviewer Two Comment: Supposedly preparation of the Budget is complemented by a physical and financial programming document, containing physical and financial targets for each budgetary unit. This document, which does not actually accompany the Budget, contains detailed information for each budgetary entity and unit on the physical and financial targets of each line of work, and within these by specific activities.</p>	<p>d</p>

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. 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> Supposedly physical programming is maintained in the SAFI to enable each institution to monitor its own budgetary management and the achievement of its targets; however, no report on the fulfillment of physical targets is provided to the legislative assembly or made public.</p>	d
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> No, it doesn't contain any performance indicators. They have to be built or obtained directly from the programs. I would agree with the answer "d."</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p>The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.</p>	d

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?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

The presentation of the budget follows the order of the program encoding. Except for some explanations of objectives and comments included in the budget message, no special presentation is included to prove which part of the budget is intended for benefiting directly the impoverished sector of the population.

C

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Reviewer Comment: A more appropriate response to this question would be "c."

The executive's budget presents information on policies and intentions to obtain with the execution of programs that it includes. Additionally in the budgetary message and the presentation of the budget, makes reference to the specific programs to benefit the country's most impoverished populations. For example: "RED SOLIDARIA" y "FOSALUD"

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>	
<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> <p>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Except for the most known rates, such as the VAT or the tables for rent taxes, generally there are no published descriptions of tax rates, tariffs, royalties and other income sources. If someone is interested in knowing them, they have to look for that information in the corresponding laws or legal frameworks.</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." For instance, information on income tax rates is available at Hacienda's website in order to prepare the documentation that must be submitted annually to pay this tax.</p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be "b." Information about principal taxes, tax rates, revenues sources, and other related aspects, is available to the public in the web site of Ministry of Finance www.mh.gob.sv.</p> <p><u>Researcher Response:</u> I agree with the comments. The website of the Ministry of Finance has important information on rates and payment calendars.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to maintain the consistency of the data across the countries.</p>	<p>b</p>

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- 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).

Citation:

See: estadísticas de la Dirección General de Impuestos Internos
http://www.mh.gob.sv/portal/page?_pageid=182,1&_dad=portal&_schema=PORTAL

Comment:

The information available to the public consists of tables showing the distribution of taxes among the three geographical zones of the country and among small, medium and large tax payers, but with no further detail nor analysis.

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

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c," as indicated by the comment immediately above.

Government Reviewer Comment: A more appropriate response to this question would be "b."

In the web site of Ministry of Finance www.mh.gob.sv and the Central Bank www.bcr.gob.sv, the executive make available to the public, information about the distribution of the tax burden (more representative taxes, amounts, percentages, etc.)

Researcher Response: I agree with Peer Reviewer Two Comment, and I agree in changing the answer to "c." Some analysis are presented, but they lack important details

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

C

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- 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).

Citation:

Comment:

They way in which the citizen can find out about such conditions is by going through the Official Diary, when the agreements between the government and those entities are published.

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

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Sometimes there is some information regarding those conditions at the IFIs' websites.

Government Reviewer Comment: A more appropriate response to this question would be "a."

The agreements subscribed for the government with international financial institutions, that include all conditions of the financing (destiny, objectives, goals, amounts, people in charge, monitoring and evaluation, and others) are published in the Official Newspaper, that is a massive communication media and is available for all population. Additionally, this information is available to the public in the web site of Supreme Court of Justice www.jurisprudencia.gob.sv

Researcher Response: I agree with Government Reviewer and Peer Reviewer Two comments. So I agree to change my answer to "a."

IBP Comment: IBP editors chose answer, "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

a

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none">a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.b. Yes, information is presented, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information on conditions associated with donor country assistance is not presented.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comments for question 58.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> Same commentaries of Question 58.</p>	<p>a</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> See: Mensaje del presupuesto y sus sumarios http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESENTACION/PRESUPUESTOS_ESTADO/PRESUPUESTO07/MENSAJE/MENSAJE07.PDF http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESENTACION/PRESUPUESTOS_ESTADO/PRESUPUESTO07/MSUMARIOS07.HTML</p> <p><u>Comment:</u> The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> Guía del Presupuesto General del Estado para el Ciudadano http://www.mh.gob.sv/pls/portal/url/ITEM/299F0C0229F80F9EE04019AC6C01504C</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> Guía del Presupuesto General del Estado para el Ciudadano http://www.mh.gob.sv/pls/portal/url/ITEM/299F0C0229F80F9EE04019AC6C01504C</p> <p><u>Comment:</u> In the citizen’s guide of the budget, as the main concepts are introduced, they are also explained.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information access law. The right of petition, included in article 18 of the Constitution is not regulated either.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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> <ul 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></p> <p><u>Comment:</u> The available information is only aggregated. According to interviews carried out by the researcher, there are numerous complaints from organizations or citizens who have tried to obtain detailed information on some programs, and with some exceptions it has not been possible for them to obtain it.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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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?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Particularly in the social programs it is possible to obtain non-financial information about the programs, such as data on the beneficiaries, through the respective agencies, but it is not a general norm and there are no guarantees to achieve it either.

c

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

Peer Reviewer One Comment: I agree with "c," but I am not completely sure about if the info represents less than 2/3 of the expenditures.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." In practice, it's virtually impossible for a common citizen to obtain that type of information.

Researcher Response: I suggest my answer should remain as indicated in the questionnaire, "c." For example, some information is available in programs like Red Solidaria (<http://www.redsolidaria.gob.sv/>).

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <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></p> <p><u>Comment:</u> The Constitution establishes September 30th as the deadline for the Executive to present the budget. It has been a tradition that the budget proposal is delivered to the Assembly and disclosed to the public during the week of such date.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See: documento de Política presupuestaria, calendario de actividades. http://www.mh.gob.sv/pls/portal/url/ITEM/30107E19FD93F553E04019AC6C013B6C</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.</p>	a
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> During interviews with government officials, the latter stated that the calendar is followed thoroughly, particularly regarding the dates in which the institutions have to deliver their proposals, which is the moment when more actors take part in the process.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- 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).

Citation:

Comment:

The deputies know the budget until it is officially presented to the Legislative Assembly as a law proposal.

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

Peer Reviewer One Comment: A more appropriate response to this question would be "c" in the congress there is a group of budget specialist that gives the follow-up to the budget. But I was witness of some distrust among technicians of the Ministry of Treasury and the members of the group. So, my answer would be "c."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain "d."

In the stage previous to the preparation the deputies are not formally consulted for the preparation of the budget policy, especially regarding the distribution of the maximum expenditure allocated to each institution. It should be mentioned that the Legislative Assembly has a unit for expenditure follow-up, but this is an ex-post intervention mechanism.

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Budget Policy works as a pre-budget, except for the fact that the income estimates and the maximum expenditures are not disclosed to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “a.” The Budgetary Policy is approved the April and makes available to the public on June every year.</p>	a

72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?
- Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
 - Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, 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).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

Government Reviewer Comment: A more appropriate response to this question would be "b." See budgetary policies, available in the web site of the Ministry of Finance, www.mh.gob.sy

Researcher Response: I retain my answer "d." The pre-budget statement doesn't describe the government's macroeconomic and fiscal framework.

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> See budgetary policies, available in the web site of the Ministry of Finance www.mh.gob.sv</p>	b
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> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget proposal is presented each September 30th, at the latest, that is, at least 3 months before it starts running.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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?

- 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).

Citation:

Comment:

The macroeconomic and fiscal framework of the budget is not submitted to discussion. The discussion in the Legislative focuses on the distribution of the expenditure budget.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

Government Reviewer Comment: A more appropriate response to this question would be "b."

Every time the Budget Proposal is sent for approval, the macroeconomic framework is discussed. The Finance Commission not only summons the Ministry of Finance, but also the Central Reserve Bank. Occasionally the opinion of notable economists has been requested.

The expenditure budgets are organized by primary units, which correspond to ministries or main agencies like the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.

A special case is the Ministry of Finance, which, apart from managing its institutional budget also administers the general obligations of the State, such as the transfers for pension payments, the public debt service or the contributions towards the campaigns of political parties.

Researcher Response: I agree with Government Reviewer comment in relation with hearings about budget of Ministerio de Hacienda and with the general presentation of the Executive's Budget. I change my answer to "b."

IBP Comment: IBP editors chose answer "b."

b

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?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

Comment:

The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.

The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.

b

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

Peer Reviewer One Comment: Perhaps the best answer for me would be "c," because the hearings are really limited. Only in certain cases, legislative committees held hearings.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c," since these hearings are rather scarce.

Researcher Response:

I think my answer should remain as indicated "b."

In the past few years the Legislative Assembly refurbished its facilities to allow the presence of the public and the media in the sessions of the Finance Commission and especially of the Budget Commission. Any person can access this area, having previously registered. The problem is that there still is little interest in budget discussions in the country and the latter are not adequately promoted among the public.

IBP Comment: IBP editors chose answer, "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

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?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
- c. Yes, a limited number of hearings are held in which testimony from the public is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
- e. Not applicable/other (please comment).

Citation:

Comment:

According to deputies consulted on this matter, this only happens in some cases because the social organizations do not request it.

C

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

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Indeed it is a very, very limited number. I would almost say that the appropriate answer is "d."

Researcher Response: There are groups that are welcomed to attend hearings, such as the pensioners, though these sessions take place in a very limited number due to a lack of petitions and stimulus.

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

- a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.
- b. Yes, the committees release reports, but some details are excluded.
- c. Yes, the committees release reports, but they are not very informative.
- d. No, the committees do not release reports or do not hold public hearings.
- e. Not applicable/other (please comment).

Citation:

Comment:

No reports on public hearings are drafted. The only means through which a citizen. Who did not assist to those public hearings, can be informed about them, is through revising the files of the Legislative Commission, requesting access to the President of the Finance and Special Budget Commission, where s/he can find the minutes of the discussions and the documents used in the hearings.

d

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

Government Reviewer Comment: A more appropriate response to this question would be "b." See investigator's comment.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." Reports are not released to the public.

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

<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></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “a.” The executive’s budget does not have spending of secret items; all inclusions of national security and military intelligence are public. Please, see investigator’s comment of question 47</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “b.” The legislature is not provided with information about secret items.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b
<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></p> <p><u>Comment:</u> The Legislative, by constitutional terms, does not have authority for increasing the amount of the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The legislature may reduce or reject appropriations requested, but never increase them. The president holds the right of veto on laws passed by the assembly, which can only be overturned by a two-third majority. The executive</p>	b

branch can transfer appropriations between budgetary items within a given sector of public administration, provided the corresponding appropriations are not classified as nontransferable. Transfers of appropriations between different sectors, and any increase (reduction) of the overall budgeted level of expenditure (revenue) must be approved by the legislative assembly, specifying the funding sources to be used for their financing or replacement.

81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- a. The approved budget includes program-level detail.
- b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The approved budget includes only departmental totals.
- d. The approved budget includes less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

Comment:

The expense budget is divided into primary units, budget units and guidelines. For each one of them the detail of the approved budget is included.

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

Peer Reviewer One Comment: I think "b" is better than "a" there are not program – level detail.

Peer Reviewer Two Comment:

Researcher Response: The "budget unit" is the equivalent to a program. It must be said that "Program" is not used in the Salvadorian budget terminology.
I retain my answer "a."

IBP Comment: IBP editors chose answer, "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

a

Executive's Implementation of the Budget

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)?

- a. In-year reports on actual expenditure are released at least every month.
- b. In-year reports on actual expenditure are released at least every quarter.
- c. In-year reports on actual expenditure are released at least semi-annually.
- d. In-year reports on actual expenditure are not released.
- e. Not applicable/other (please comment).

Citation:

Ver resúmenes ejecutivos del gasto

http://www.mh.gob.sv/portal/page?_pageid=181,31791&_dad=portal&_schema=PORTAL

Comment:

The information is quite summarized.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

- a. Yes, in-year reports cover all expenditures.
- b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.
- c. Yes, in-year reports cover less than two-thirds of expenditures.
- d. No in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Ver resúmenes ejecutivos del gasto

http://www.mh.gob.sv/portal/page?_pageid=181,31791&_dad=portal&_schema=PORTAL

Comment:

Information is condensed, but it gives data by administrative unit, economic classification and/or function.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
- b. 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).
- c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
- d. 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.
- e. Not applicable/other (please comment).

Citation:

Ver resúmenes ejecutivos del gasto

http://www.mh.gob.sv/portal/page?_pageid=181,31791&_dad=portal&_schema=PORTAL

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Reviewer Comment:

The summaries of budgetary execution and others in-year reports, that are published in the web site of Ministry of Finance www.mh.gob.sv, contain information on actual expenditures organized by Institution (Administrative unit) and principal programs.

b

<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> <ul style="list-style-type: none"> 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><u>Citation:</u> Ver resúmenes ejecutivos del gasto http://www.mh.gob.sv/portal/page?_pageid=181,31791&_dad=portal&_schema=PORTAL Ver boletines presupuestarios http://www.mh.gob.sv/portal/page?_pageid=181,31739&_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></p>	d
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

87. What share of revenue is covered by the in-year reports on actual revenue collections?

- 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).

Citation:

Comment:

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

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." The above mentioned Central Bank's Statistical Bulletin reports monthly the actual revenue collections of all sources of revenue.

Government Reviewer Comment: A more appropriate response to this question would be "a." This information is reported by Central Bank in statistics reports (See Section 6, Fiscal Sector) <http://bcr.gob.sv/publicaciones/boletin.html>. Also, this information is covered by in-year reports share by the Ministry of Finance-DGII)

Researcher Response: I agree with Peer Reviewer Two and Government Reviewer Comments, based on statistics reports of the Central Bank. I change my answer to "a"

IBP Comment: IBP editors chose answer "a" consistent with researcher comments.

a

<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> <ul style="list-style-type: none"> 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><u>Citation:</u> See in tax statistics the section on tax goals http://www.mh.gob.sv/portal/page?_pageid=182,1&_dad=portal&_schema=PORTAL</p> <p><u>Comment:</u> This comparative information is published by the General Directorate of Internal Taxes in a different report from the monthly statistics published by the Central Reserve Bank. The comparative report is given every six months.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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89. Does the executive release to the public in-year reports on actual borrowing?

- 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).

Citation:

Comment:

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

Peer Reviewer One Comment: In the Web site of the Central Reserve Bank, and in the bulletin, there are figures related to the topic. "c."

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." Actually, the Statistical Bulletin of the Central Bank, released monthly, contains information on actual borrowing disaggregated for the non-financial public sector (NFPS), central government, general government and non-financial public enterprises.

Researcher Response: I agree with Peer Reviewer Two Comment, based on Statistical Bulletin of the Central Bank. So I suggest the answer should be changed to "a."

IBP Comment: IBP editors chose answer, "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. Central Bank's reports should be taken into account in these questions:

http://www.bcr.gob.sv/publicaciones/boletin_estadistico/BEM_agosto%202007.pdf

a

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?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

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

Peer Reviewer One Comment: Info about the topic is well known and not difficult to find, perhaps some details are excluded, for example, I could not find the characteristics of some bonds recently offered by the Government "c."

Peer Reviewer Two Comment:

Government Reviewer Comment: A more appropriate response to this question would be "a."

Information that contains details about the composition of government debt, is publicized at web site of Ministry of Finance www.mh.gob.sy Section Financial Management

Researcher Response: I suggest the answer should be changed to "c"
I agree with Peer Reviewer One Comment. Information exists, but it lacks important details

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.

The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.

C

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)?

- a. Reports are released 1 month or less after the end of the period.
- b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
- c. Reports are released more than 2 months after the end of the period.
- d. In-year reports are not released.
- e. Not applicable/other (please comment).

Citation:

See: Resumen ejecutivo del gasto.

http://www.mh.gob.sv/portal/page?_pageid=181,31791&_dad=portal&_schema=PORTAL

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

Government Reviewer Comment: A more appropriate response to this question would be "a." The executive summaries of budgetary execution (in-year reports), are published in the web site of Ministry of Finance, before the end of the following period. See http://www.mh.gob.sv/portal/page?_pageid=181,31791&_dad=portal&_schema=PORTAL

Researcher Response: I retain my answer "b." At this moment (Aug 08) month reports published are from June/08 and quarterly reports are from March/08. See links indicated above.

IBP Comment: IBP editors chose answer, "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.

The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.

b

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Salvadorian budget system does not include a mid-year revision.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <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></p> <p><u>Comment:</u> The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.</p> <p>The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?

- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
- b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. 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).
- e. Not applicable/other (please comment).

Citation:

Comment:

As exceptions there are cases in which the Legislative authorizes the Executive in advance to make transfers between administrative units without having to submit each case to its consideration.

Peer Reviewer One Comment: There are many examples of the executive requesting the legislature to approve changes in shifting funds from one unit or program to another. In emergency situations this situation is much more frequent. My answer is the same: “a”

Peer Reviewer Two Comment: See comment in answer to question N° 80.

a

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?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

Corte de Cuentas auditará la licitación ISSS-MIDES -
<http://archive.laprensa.com.sv/20060420/nacion/470465.asp>
Pymes buscan mayor porción de licitaciones -
<http://www.laprensagrafica.com/economia/872403.asp>

Comment:

Irregularities in agencies were reported such as the Salvadorian Institute of Social Security and other institutions.

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

Peer Reviewer One Comment: There are many audit reports from the SAI, but most of them are not entirely credible. Nevertheless, I would answer "c"

Peer Reviewer Two Comment:

Researcher Response: I suggest my answer remains as indicated before, "b." Generally speaking, there is a problem of lack of access to information on purchases and their audits, and so it is not possible to categorically state that irregularities are frequent.

IBP Comment: IBP editors chose answer, "b" consistent with the researchers' comments.

b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The supplementary budgets have to be approved by the Legislative. In addition, when these come from loans, the corresponding agreements are submitted to a special approval.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u> Ver informes financieros del Estado http://www.mh.gob.sv/portal/page?_pageid=181,35162&_dad=portal&_schema=PORTAL</p> <p><u>Comment:</u> In the financial management reports of the State only comparative information for part of the institutions is presented. That is why it is not possible to make a direct estimate</p> <p><u>Peer Reviewer One Comment:</u> There is no enough information regarding the figures; none of the answer really reflects the situation, perhaps my answer would be, “d” but only related with the last part of the answer: “insufficient information is available to the public regarding the amounts of supplemental budgets.”</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Comment:

In the budget only sometimes are there allocations assigned to unforeseen expenses with a pre-established budgetary sum and with a more or less established purpose, for example a fund that exists for facing disasters. What is normal is for each expense to have a specific purpose

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

a

Peer Reviewer One Comment: The executive requests approvals in contingencies, (to the legislature) at the time that they occurs (earthquakes, floods, plagues, etc.) In the past, the requests have been treated as extraordinary budget, but it rarely occurs. Perhaps none of the answer reflects these facts, my answer is "e"

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a." Only the Legislative can approve an emergency state, which is when contingency funds are generally required. Consequently, the expenses are also previously approved in those cases when in the budget approved at the beginning of the period no allocations are included for solving emergencies.

IBP Comment: IBP editors chose answer, "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

Executive's Year-end Report and the Supreme Audit Institution	
<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> <ul 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></p> <p><u>Comment:</u> The report is published between March and April of the year following the informed budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The decision made by the Court of Accounts is about the observation of the accounting norms in preparation of the financial report of the State, and in consequence on the rationality of the data. That is, it is not on the data of current expenses.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

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?

- 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).

Citation: Ver capítulo II del Informe Financiero del Estado 2006.

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO%20FISCAL%202006.HTML

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Indeed, in the Report there are some explanations of the changes between the enacted and the actual expenditures.

Government Reviewer Comment:

The Report of Financial Management of State (year-end report), published in the web site of Ministry of Finance, include the Demonstrative Report of Modifications of the Budget (See Chapter II, Section 2 Liquidation)

b

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?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation: Ver capítulo II del Informe Financiero del Estado 2006, pagina 25.
http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO%20FISCAL%202006.HTML

Comment:

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

Peer Reviewer One Comment: I think that there is no report issued in relationship with the differences. My answer is "d."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "b." In the annexes of the financial report there is more detailed information, complementing the demonstrative statements included in the main body.

IBP Comment: IBP editors chose answer, "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

b

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?

- 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).

Citation: Ver capítulo II del Informe Financiero del Estado 2006, pagina 25.
http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO%20FISCAL%202006.HTML

Comment:

The explanation on the differences includes a detail of the legal modification acts for incomes and an explanation on its nature. However, such information is presented to the central government.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

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?

- 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).

Citation: Ver capítulo II del Informe Financiero del Estado 2006, pagina 25.
http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO%20FISCAL%202006.HTML

Comment:

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

Peer Reviewer One Comment: When the goals of reaching certain levels of GNP growth are below the expected rate, authorities mainly the executive, present usually as press releases, explanations on the differences; my answer would be "b"

d

Peer Reviewer Two Comment:

Government Reviewer Comment:

Despite no report is presented, over the last three years, the fiscal targets for tax burden, deficit, and debt for the non financial public sector have been met.

Researcher Response: I keep my answer "d." The information exists but it is not included in the State's financial report.

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.

The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.

<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> See chapter II of the Informe Financiero del Estado 2006. http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO%20FISCAL%202006.HTML</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <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> See chapter II of the Informe Financiero del Estado 2006. http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO%20FISCAL%202006.HTML</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

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?

- 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).

Citation:

See chapter II of the Informe Financiero del Estado 2006.

http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO%20FISCAL%202006.HTML

Comment:

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

Peer Reviewer One Comment: When goals are not reached, specially those related with the level of need satisfaction of the poorest, (social expenditure) there are several ways in which executive give explanations related to difficulties to obtain the proposed results, not included of course, in he year-end report, my answer in this case, is "c."

d

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." The information is not included in the year end report.

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

The expense budgets are organized by primary units, which correspond to ministries or main agencies such as the Supreme Electoral Tribunal, the Legislative Assembly or the Court of Accounts.

The special case is the Ministry of Finance, which, apart from managing its institutional budget, also administers the general obligations of the State, as the transfers for pension payments, the public debt service or the contributions for campaigns of the political parties.

<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> Ver informe financiero del Estado 2006, capítulo IV sobre fondos especiales y presupuestos extraordinarios http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/EJERCICIO%20FISCAL%202006.HTML</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<i>The Independence and Performance of the Supreme Audit Institution</i>	

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?

- 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).

Citation:

Comment:

The public is not informed on the audits to the annual expenditure reports. The Court of Accounts only releases a decision in which it gives a general opinion on the rationality of the financial statements presented by the Executive.

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

Peer Reviewer One Comment: There is normal that audits are finished more than 12 months after the end of the FY, and released (only to the area or program audited, not to the public.) Perhaps the best answer would be "c"

Peer Reviewer Two Comment: The technical capacity of the Corte de Cuentas to conduct the audits is quite modest. Legally, internal and external audit reports are public documents, but there is no obligation to publish their conclusions and recommendations, and they are not published.

Researcher Response: I suggest my answer should remain "d."

As it is mentioned in the comment, the only thing that the Court of Accounts releases is a decision on the fulfillment of accounting norms in the presentation of financial statements, but it is not properly an audit for verifying the information nor the degree to which the budget's provisions were achieved.

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

d

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?

- 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).

Citation:

See *memorias de labores* from the *Corte de Cuentas* (Champer of Accounts)
<http://www.cortedecuentas.gob.sv/documentos/memorias.html>

Comment:

The Court of Accounts does not publish any information on it. In its performance reports it does not account for the audited proportion of the budget and the time that it has taken to do so.

Peer Reviewer One Comment: I know the case of the audited budget of COSSAL (the organization for central America and the Caribbean games San Salvador 2001. The SAI is still auditing the fiscal year 2003.

Peer Reviewer Two Comment:

d

113. Does the annual audit report(s) that is released to the public include an executive summary?

- a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.
- 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.
- c. Not applicable/other (please comment).

Citation:

Comment:

As a general rule the audit reports are not disclosed to the public. There are cases in which they have reached the media, but there is no regular procedure for knowing about those reports

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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></p> <p><u>Comment:</u> The president of the Court of Accounts and the magistrates can only be removed from office by the Legislative Assembly, according to the Constitution</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>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.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment for question 113.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have *the discretion in law* to undertake those audits it may wish to?

- 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).

Citation:

Comment:

The Law for the Court of Accounts entitles its head of office to carry out audits to any public entity or fund, with no restriction.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

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

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

Citation: The Court of Accounts sets its own budget, but it can be modified by the Legislative Assembly. See article 2 of the Ley de la Corte de Cuentas <http://www.asamblea.gob.sv/leyes/19950438.htm>

Comment:

Regarding whether the sum is enough, it is a personal opinion of the researcher that the budget received by the Court of Accounts is not enough to do a more prompt and intensive job.

a

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

Government Reviewer Comment: A more appropriate response to this question would be "a." The Court of Accounts prepares its budget, and the executive incorporates same as It presents it.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." See comment about the personal opinion expressed by the researcher.

IBP Comment: IBP editors chose answer, "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

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)?

- 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).

Citation:

Comment:

The superior audit office has specialized staff in security business. According to interviews held with audit officers from the latter sector, the level is accordingly with the resources that the SAI needs to fulfill its task.

a

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

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." The resources available for the SAI to fulfill its mandate are clearly not sufficient, as stated in the comment to question 117.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a." The difficulties of the superior audit office are related with the promptness and coverage of its tests, not necessarily with the qualifications of its staff. This, considering that most audits which are currently done are financial and for internal control, and not operational nor managerial.

IBP Comment: IBP editors chose answer, "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

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)?

- 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.

Citation: See: memoria de labores de la Corte de Cuentas, 2006
<http://www.cortedecuentas.gob.sv/documentos/memorias.html>

Comment:

The Court of Accounts has a citizen participation office through which it receives complaints. If these are accepted they are sent to audit units to be considered in their exams.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Despite those mechanisms, it seems that there is no effective feedback from the public into the auditing done by the Corte de Cuentas.

a

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some audit reports are reviewed in the legislative commissions, especially when the latter launch an investigation on special cases.</p> <p>Generally, the Legislative would have to supervise the Court of Accounts hiring a private firm to review its management. But since 1995, when the mechanism was established, it has not been used.</p> <p><u>Peer Reviewer One Comment:</u> I agree with the answer “c” Only in very special cases, the legislature investigate or scrutinize audit reports.</p> <p><u>Peer Reviewer Two Comment:</u> The legislative assembly does not usually review those reports; by law, audit reports are sent to the assembly only if the latter requests them.</p>	c
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I agree with the answer “d.”</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ol style="list-style-type: none"> Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. Yes, a report is released, covering key audit recommendations, but some details are excluded. Yes, a report is released, but it lacks important details. No, a report is not produced or it is prepared for internal purposes only (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I agree with the answer “d.”</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ol style="list-style-type: none"> Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. Yes, legislators are provided audit reports on secret items, but some details are excluded. Yes, legislators are provided audit reports on secret items, but they lack important details. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no formal mechanism for the Legislative Assembly to follow up on the audit reports of the security sector. However, according to public statements of the head of the Court of Accounts, those reports are given if a request has been made.</p> <p><u>Peer Reviewer One Comment:</u> I agree with the answer “d.”</p> <p><u>Peer Reviewer Two Comment:</u></p>	d