

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

PERU

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE PERU

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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	2007
Budget Summary	2007
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	Not Available
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	2007
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	<p>Marco Macroeconómico Multianual 2007-2009: http://www.mef.gob.pe/ESPEC/marco_macro.php</p> <p>Marco Macroeconómico Multianual 2007-2009 (actualizado) http://www.mef.gob.pe/ESPEC/MMM2007_2009/MMM2007_2009_actualizado_0806.pdf</p> <p>This document is published in the Legal Norms of Official Newspaper El Peruano of the 31 of May of 2006 and 01 of June of 2007. http://www.elperuano.com.pe/</p>
Budget Summary	<p>Presentación del Viceministro de Hacienda, José Arista, ante la Comisión de Presupuesto del Congreso de la República. http://www.mef.gob.pe/PRENSA/discursos/ProyPpto2007_EQUIL_END_ComisionPpto.pdf</p> <p>2006-09-06 Discurso del Ministro de Economía, Luis Carranza, ante el pleno del Congreso de la República, para sustentar Ley del Presupuesto, de Equilibrio Financiero y de Endeudamiento del Sector Público para el año 2007. http://www.mef.gob.pe/PRENSA/discursos/NP_Discurso_Carranza_06092006.php</p>
Executive's Budget Proposal	<p>Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2007 http://www.mef.gob.pe/DNPP/proyectosley/proyectos2007.php</p> <p>Exposición de Motivos Proyecto de Ley de Presupuesto del Sector Público 2007 http://www.mef.gob.pe/DNPP/proyectosley/2007/ExpoMotivos_LeyPresupuesto2007.pdf</p> <p>Análisis Costo Beneficio del Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2007 http://www.mef.gob.pe/DNPP/proyectosley/2007/AnalisisCostoBeneficioProyLeyPpto2007.pdf</p>

Budget Document One in Support of the Executive's Budget Proposal	Normatividad Presupuestaria http://www.mef.gob.pe/DNPP/normatividad.php
Budget Document Two in Support of the Executive's Budget Proposal	-
Budget Document Three in Support of the Executive's Budget Proposal	-
Citizens Budget	Not produced
Enacted Budget	Ley de Presupuesto Público, Ley 28927 http://www.mef.gob.pe/DNPP/leyes/leyes2007.php
In-Year Reports	Boletín de Transparencia Fiscal. Número 70, abril 2007. http://www.mef.gob.pe/DGAES/btfiscal/BTF70May07.pdf Reporte de Indicadores líderes http://www.mef.gob.pe/ESPEC/reporte_ind_lideres.php Estadísticas de proceso presupuestario http://www.mef.gob.pe/DNPP/estadisticas/2005/B_DNPP_Agosto2005.pdf Información sobre deuda - Portal de Transparencia Económica http://transparencia-economica.mef.gob.pe/deuda/
Mid-Year Review	Informe de Seguimiento Marco Macroeconómico Multianual http://www.mef.gob.pe/ESPEC/marco_macro/Informe_Seguimiento_MMM2006_2008_IISem2006.pdf

Year-End Report	<p>Informe de Evaluación Presupuestaria http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php</p> <p>Estadísticas del Proceso Presupuestario http://www.mef.gob.pe/DNPP/estadistica.php http://www.mef.gob.pe/DNPP/estadisticas/stat2006.php</p>
Audit Report	<p>Cuenta General de la República http://cpn.mef.gob.pe/cpn/cagralrepublica.htm http://cpn.mef.gob.pe/cpn/cgr2005/cgr2005TI_II.htm http://transparencia-economica.mef.gob.pe/ctarepublica/</p>
Other Documents	<p>Constitucion Politica del Peru 1993 http://www2.congreso.gob.pe/sicr/RelatAgenda/constitucion.nsf/constitucion</p> <p>Presupuesto "Ley General del Sistema Nacional de Presupuesto" http://www.mef.gob.pe/DNPP/leyes/2005/LeyGeneraldelSistemaNacionaldePresupuesto.pdf</p> <p>Presupuesto por resultados http://www.mef.gob.pe/DNPP/presentaciones/ppto_resultados.php</p> <p>Transferencias http://www.mef.gob.pe/DNPP/transferencia_gobnac.php</p> <p>Fondos del Estado http://transparencia-economica.mef.gob.pe/fondo/</p> <p>Proveedores del Estado http://transparencia-economica.mef.gob.pe/proveedor/</p> <p>Ejecución de Proyectos de Inversión http://transparencia-economica.mef.gob.pe/proyectosI/</p> <p>Pensiones http://www.mef.gob.pe/PENSIONES/doc/pensiones.php</p> <p>Recaudación http://transparencia-economica.mef.gob.pe/recaudacion/ http://www.sunat.gob.pe</p> <p>Transparencia y Acceso http://www.mef.gob.pe/ESPEC/transparencia/cumplimiento27806.php http://transparencia-economica.mef.gob.pe</p> <p>Adquisiciones http://www.consucode.gob.pe http://www.seace.gob.pe/</p> <p>Indicadores de referencia para el proceso de Formulación Presupuestal 2007 http://www.mef.gob.pe/DNPP/directivas/2007/Indicadores_de_Referencia_Formulacion_2007.xls</p>

<p>Relevant Ministries & Departments</p>	<p>Ministerio de Economía y Finanzas http://www.mef.gob.pe</p> <p>Presidencia del Consejo de Ministros http://www.pcm.gob.pe</p> <p>Contaduría Pública de la Nación http://cpn.mef.gob.pe</p> <p>Consejo Superior de Contrataciones y Adquisiciones del Estado http://www.consucode.gob.pe</p> <p>Portal de Transparencia Económica del Mef http://transparencia-economica.mef.gob.pe</p> <p>Superintendencia Nacional de Administración Tributaria http://www.sunat.gob.pe</p> <p>SIAF - Sistema de Información Administrativa y Financiera http://ofi.mef.gob.pe/transparencia/pronaa/pronaa.aspx</p>
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Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public						
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	Yes	NA
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	Yes	No	No	No	No	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	Yes	No	No	No	No	NA
6. Free print copies available, mass distribution	Yes	No	No	No	No	NA
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	No	No	No	No	No	NA
9. News conference is held to discuss release	Yes	Yes	Yes	Yes	Yes	NA

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
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>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	No	No	No
3. Released to public same day as official release to media	No	No	No	No	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/big cities ⁺	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	No	No	No	No
9. News conference is held to discuss release	Yes	No	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"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the "Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2007" and annexes.</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> It depends: The budget in Peru is approved by Congress at state levels (called budgetary documents) but is administered at Executive Agencies' level. There are about 160 documents and around 600 executive units in the National and Regional Government (there are around 2000 local governments). I would say "b."</p> <p><u>Peer Reviewer Two Comment:</u> I would just add that the information can be found in Annex 5, to simplify the search for this information.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire, "a." I retain my answer "a" because the annexes include information classified by administrative unit ("pliegos"). See Annex 2, 3 and 4.</p> <p><u>IBP Comment:</u> IBP editors chose to keep answer "a" to maintain the consistency of the data across the countries.</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> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found on pages 31-55 of "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> If we consider as an international standard the IMF's 2001 Public Finance Statistical Manual, all the answers referring to classifiers would be "b," as Peru's accounts are still not approved by that Standard.</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, "a." I retain my answer "a" because I consider that the pre-budget documents include the necessary information by functional classification. Peer Reviewer One's Comment is interesting but this is not an assessment of IMF standards fulfillment: I'm considering the main accepted principles and bibliography recommended on page 3 and 4 of the OBI Guide 2008.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to maintain the consistency of the data across the countries. The OBI guide clarifies that the question is intended to refer to the IMF Government Finance Statistics Manual 2001.</p>	<p>b</p>
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information appears on 1st annex of the "Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2007" and on pages 24-25 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> This information can be found in the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2007" and annex 2 of the "Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." The information presented in the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2007" describes some of the programs, but not all. And in Annex 2 the information details all the activities of each department, but not the programs. Thus, there are some programs that are not detailed in the documentation.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "a." I retain my answer "a" because I consider that the documents present the relevant information for individual programs.</p> <p><u>IBP Comment:</u> 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>	b
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<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> This information appears in the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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> <ol 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> This information can be found in the "Marco Macroeconómico Multianual 2007-2009" (annexes 11-18) and on page 7 of the "Análisis Costo beneficio del Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2007."</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> There are classifications with multi-year data but they are neither complete nor exhaustive. Knowing the fiscal framework of other countries of the region I would say “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 “c.” I retain my answer “c” because the information of multi-year estimates is limited.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	<p>c</p>
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is provided by the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007" and the "Exposición de Motivos del Proyecto de Ley de Equilibrio Financiero del Presupuesto del Sector Público para el año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I would just add on pages 14-18 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2007."</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire, "a." I retain my answer "a" because Peer Reviewer Two's Comment supports the answer.</p>	<p>a</p>
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<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is provided by the document entitled "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007" and the "Exposición de Motivos del Proyecto de Ley de Equilibrio Financiero del Presupuesto del Sector Público para el año fiscal 2007."</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> <ul style="list-style-type: none"> 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><u>Citation:</u> This information can be found in the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> The document entitled "Marco Macroeconómico Multianual 2007-2009" provides this information (annexes 6-7, 11-16).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 32-35 of the "Marco Macroeconómico Multianual 2007-2009." In addition, more information appears on page 17 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto 2007" and in the "Proyecto de Ley de Endeudamiento del Sector Público para el año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> This information appears in the "Exposición de Motivos del Proyecto de Ley de Presupuesto 2007" and in annexes 24-25 of the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></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> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." Some information appears in annexes 25-23 of the Marco Macroeconómico Multianual 2007 – 2009 but some details (such as details on interest rates) are excluded in the annexes. These details can be found in http://transparencia-economica.mef.gob.pe/deuda/ although this is not clearly part of the executive's budget or supporting document.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer two "b." I chose my answer because I agree with the Peer Reviewer Two: additional information is not part of pre-budget documents, although this information is available on the Internet.</p>	b

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> "Marco Macroeconómico Multianual 2007 - 2009"</p> <p><u>Comment:</u> The "Marco Macroeconómico Multianual 2007-2009" presents the macroeconomic forecast upon which the budget projections are based but some details are excluded, like the unemployment rate forecast.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information appears in the "Marco Macroeconómico Multianual 2007-2009" pages 52-54.</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is, however, only on the impact of the major macroeconomic assumptions.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer Two, “b.” I chose my answer because I agree with Peer Reviewer Two: the information only analyses the main macroeconomic assumptions.</p>	<p>b</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Some information appears on pages 18-32 of the “Marco Macroeconómico Multianual 2007-2009” but this information is not totally useful to measure the impact.</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></p> <p><u>Researcher Response:</u> I chose my answer because I agree with Peer Reviewer One: that information is not completed to measure how the new policies affect the inter-temporal public expenditure.</p>	<p>d</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <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> Some information appears on pages 43-46 of the “Marco Macroeconómico Multianual 2007-2009” but it is not enough to measure the impact of how the different fiscal policies could affect revenues.</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 Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer Two “c” I chose my answer because I agree with Peer Reviewer Two’s Comment: this information is not enough to measure the impact in revenues.</p>	<p>c</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is not information in the "Exposición de Motivos del Proyecto de Ley de Presupuesto 2007" and related documents</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> Information sent to Congress and which is also public (for example: the address of the Minister of Economy or of the Vice Minister of Income to the Budget Commission) always establishes, according to the institutional classification, the opening budget of the current year vs. the budget proposal. I would say "a."</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 retain my answer "d" because the information presented in "Exposición del Ministro de Economía" and "Exposición del Vice Ministro the Hacienda" does not include information classified by administrative units for the preceding budget year. See for example: Presentacion del Viceministro de Hacienda, José Arista, ante la Comisión de Presupuesto del Congreso de la República http://www.mef.gob.pe/PRENSA/discursos/ProyPpto2007_EQUIL_END_Comision Ppto.pdf</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

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:

Some information appears in Presentacion del Viceministro de Hacienda, José Arista, ante la Comisión de Presupuesto del Congreso de la República http://www.mef.gob.pe/PRENSA/discursos/ProyPpto2007_EQUIL_END_Comision Ppto.pdf and in Annex E of the "Marco Macroeconómico Multianual 2007 -2009" but it is not complete.

Comment:

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

Peer Reviewer One Comment: It depends on whether the Standard is the Public Finance Statistical Manual of the IMF for 2001: "b."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed to "b."
I chose my answer "b" because I reviewed again the information and it is not enough for the years analyzed, although in the recent years the information is mostly complete. I consider that Peer Reviewer One's Comment is not pertinent.

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

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in annexes 7-14 and 17-18 of the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information in the "Exposición de Motivos del Proyecto de Ley de Presupuesto 2007" but it is possible to obtain the information using the web Portal de Transparencia Economica, and in Annex E of the “Marco Macroeconómico Multianual 2007 -2009” although the information is not complete.</p> <p><u>Researcher's Response to this Question was "d."</u></p> <p><u>Peer Reviewer One Comment:</u> This information is given in the presentations in the Commission for the main programs. I would say “b.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed to “c.” I chose my answer “c” because there is information in the two documents reviewed, but the information lacks some details.</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>	<p>C</p>
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<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> 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> "Ley General del Sistema Nacional de Presupuesto" http://www.mef.gob.pe/DNPP/leyes/2005/LeyGeneraldelSistemaNacionaldePresupuesto.pdf</p> <p><u>Comment:</u> To elaborate on the executive's budget for the fiscal year 2007, the information taken into account was the actual expenditure up until June 2006 according to the "Ley General del Sistema Nacional de Presupuesto."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> This information can be found in the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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"> 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). 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. 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. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> It is possible to find this information in detail on the website: http://transparencia-economica.mef.gob.pe http://ofi.mef.gob.pe/transparencia/default.aspx</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The most recent year presented for which the expenditures reflect actual outcomes is 2005.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This comparative information can be found in the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in annexes 15-16 of the "Marco Macroeconómico Multianual 2007-2009."</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> This information can be found on pages 26-29 of the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> "Ley General del Sistema Nacional de Presupuesto" http://www.mef.gob.pe/DNPP/leyes/2005/LeyGeneraldelSistemaNacionaldePresupuesto.pdf</p> <p><u>Comment:</u> To elaborate on the executive's budget for the fiscal year 2007, the information taken into account was the actual expenditure up until June 2006 according to Ley General del Sistema Nacional de Presupuesto.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> This information can be found on pages 18-29 of the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> This information can be found in annexes 15-16 of the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The most recent year presented for which the revenues reflect actual outcomes is 2005.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in annexes 21-25 of the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." There is some information, but some important details such as detailed rates or currency are excluded.</p> <p><u>Researcher Response:</u> I retain my answer "a" because the annexes include enough details to answer the question.</p> <p><u>IBP Comment:</u> IBP editors chose to keep answer "b" to maintain the consistency of the data across the countries.</p>	b

<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The most recent year presented for which the revenues reflect actual outcomes is 2005.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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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"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found on page 30 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In Peru there are no significant extra-budgetary funds. All are, one way or another, part of the budget or of the Midterm Fiscal Framework. By law, the Central Bank, the Social Health Insurance and the Superintendency of Banking and Insurance lay outside the Budgetary Law, along with the Public Enterprises (which do not receive resources from the Public Treasury) but their budgets are public (although they are not discussed in the Parliament). I would say "e."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer "c" because I consider that the information showed in Exposición de Motivos is enough to answer the question.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain the consistency of the data across the countries.</p>	C

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found on pages 13-18 of "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007" and annexes 1A, 1C. In addition, more information appears in annexes 17, 18 of the "Marco Macroeconómico Multianual 2007-2009."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found on pages 52-53 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> There are no transfers from the Public Treasury to Public Enterprises. I would say “e.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because I agree with Peer Reviewer One: strictly speaking, the transfers not include public firms, only some public entities (“personas jurídicas”). I suggest the answer should be changed as suggested by Peer Reviewer one “e”.</p>	e

<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not presented in the executive's budget or any supporting budget document</p> <p><u>Peer Reviewer One Comment:</u> They are not significant either. I would say “e.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer because I think the information is not showed in the support documents to analyze it. I suggest the answer should remain as I indicated in the questionnaire: “d”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> There is some information in the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007" but is not enough.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> There is information on financial assets in the MMM and in the technical opinion of the BCR. I would answer “b.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “c” because I think that the information cited by Peer Reviewer One lacks important details.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	<p>C</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Generally speaking, there is no information on Non Financial Assets. It seems that they have gotten confused about the sub-sources of income raised directly (if I sell an asset then money comes in and it is recorded, but that is something different). I would say “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” The information provided in the EM is mainly referred to revenues and not non-financial assets.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed to “d.” I chose my answer “d” because I’ve reviewed again the information taking account the two peer reviewers comments and I agree with them.</p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not presented in the executive's budget or any supporting budget document.</p> <p><u>Peer Reviewer One Comment:</u> There are contingent debts, but no delays in payments. That was overcome in the Peruvian case of mid 1990s. With the extensive implementation of the SIAF and the development of the domestic capital market in which the Treasury has participation, there no longer are floating debts as a consequence of a lack of liquidity. I would say “e.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer because is true that SIAF helps a lot to order the expenditures but is not enough to register expenditure arrears at all the government levels, in particular at local levels.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found on page 24 y 30 of "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007" and annexes 1A.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found on page 31 of "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found on page 18 of "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007" but it is only presented the total amount of donors assistance, naming the agencies but not identifying them individually. And there is no information of assistance in-kind.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> According to law, the budget is only financial; therefore it is not possible to identify donations of goods. I would answer "e."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because I've reviewed again the support documents and I agree with the comments of Peer Reviewer Two</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain the consistency of the data across the countries.</p>	c
<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in annex C (pages 72-74) of the "Marco Macroeconómico Multianual 2007-2009".</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> The percentage is not available, although there is a specific expenditure item "73. Regimen de Ejecución Especial" at the website: http://transparencia-economica.mef.gob.pe http://ofi.mef.gob.pe/transparencia/default.aspx</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the "Marco Macroeconómico Multianual 2007-2009"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> There is some information on pages 31-48 of "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007" but it is not enough</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<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> The information can be found in the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007." However the non-financial data provided in the Exposición de Motivos is not clear and detailed so that it could be useful for assessing program performance</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 Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer two “d.” I chose my answer because I’ve reviewed again the support documents and I agree with Peer Reviewer Two comments.</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> Some information of performance indicators are showed in "Indicadores de referencia para el proceso de Formulación Presupuestal 2007" but without enough explanation http://www.mef.gob.pe/DNPP/directivas/2007/Indicadores_de_Referencia_Formulacion_2007.xls.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u> Some information of performance indicators are showed in "Indicadores de referencia para el proceso de Formulación Presupuestal 2007" but without enough explanation. http://www.mef.gob.pe/DNPP/directivas/2007/Indicadores_de_Referencia_Formulacion_2007.xls.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u> Some information of performance indicators are showed in "Indicadores de referencia para el proceso de Formulación Presupuestal 2007" but without enough explanation. http://www.mef.gob.pe/DNPP/directivas/2007/Indicadores_de_Referencia_Formulacion_2007.xls.</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 Response:</u> I chose my answer "c" because I agree with Peer Reviewer Two comment: the little information on performance indicators is used in conjunction with performance targets.</p>	<p>C</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The information can be found in the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007."</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: In the MMM there is plenty of information. I would answer “a.”</p> <p>Peer Reviewer Two Comment:</p> <p>Researcher Response: I retain my answer because it’s true that MMM present some information but it lacks important details</p> <p>IBP Comment: IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	<p>C</p>
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007". Other source http://transparencia-economica.mef.gob.pe/recaudacion and www.sunat.gob.pe.</p> <p><u>Comment:</u> Not all the sources present a narrative discussion.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2007" . Other source: http://transparencia-economica.mef.gob.pe/recaudacion and www.sunat.gob.pe.</p> <p><u>Comment:</u> Not all the sources present a narrative discussion.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in Law N° 28928, Ley de Endeudamiento del Sector Público para el año fiscal 2007 Other sources http://transparencia-economica.mef.gob.pe/deuda and http://www.mef.gob.pe/DNEP/cuadros/de3006_2007.php</p> <p><u>Comment:</u> Not all the sources present a narrative discussion. Even though there is detailed information on the debt by IFI, there is no explanation of the conditions associated with the assistance from IFIs.</p> <p><u>Peer Reviewer One Comment:</u> It is not in the budget, but IT IS in the web pages of each proposal and in the Peruvian Agency of International Cooperation (APCI). I would say “a.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “c” because I’ve reviewed again the support documentation and I agree with Peer Reviewer Two comments</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” ” to maintain the consistency of the data across the countries.</p>	<p>C</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in Law N° 28928, Ley de Endeudamiento del Sector Público para el año fiscal 2007</p> <p>Other sources http://transparencia-economica.mef.gob.pe/deuda and http://www.mef.gob.pe/DNEP/cuadros/de3006_2007.php</p> <p><u>Comment:</u> Not all the sources present a narrative discussion. In addition, there is information on the debt by holder, but there is no explanation of the conditions associated with assistance from donor countries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “c” because I’ve reviewed again the support documents and I agree with the Peer Reviewer Two comment.</p>	<p>C</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> In the case of Peru, the budget summary is delivered in the form of a speech by the Vice Minister of Finance in this administration (Mr. José Arista, Vice Ministro de Hacienda). On the web, the presentation can be found in: http://www.mef.gob.pe/PRENSA/discursos/ProyPpto2007_EQUIL_END_Comision Ppto.pdf In addition, there is a speech by the Minister of the Economy, Luis Carranza, http://www.mef.gob.pe/PRENSA/discursos/NP_Discurso_Carranza_06092006.php</p> <p><u>Comment:</u></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></p> <p><u>Comment:</u> The Ministry of the Economy and Finance presentation is not available in plain language or citizen language.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u> The Glossary can be found in http://www.mef.gob.pe/ESPEC/glosario_terminologia_basica_adm_financiera.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>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u> Constitución Política del Perú, 1993. Ley de Transparencia y Acceso a la Información, Ley N° 27806. Ley General del Sistema Nacional de Presupuesto, Ley N° 28411</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The information can be found in http://www.mef.gob.pe/ESPEC/transparencia/cumplimiento27806.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <p>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Some information can be found in http://transparencia-economica.mef.gob.pe but it is not enough.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Yes but it must be requested to the institution or program directly. This information is not centralized, but is generally in the web page of each entity. I would answer “a.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “c” because the information is not enough or lacks important details</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	<p>c</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <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> Constitución Política del Perú - 1993. Ley General del Sistema Nacional de Presupuesto, Ley 28411 and Directivas para el Proceso Presupuestario.</p> <p><u>Comment:</u></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> <ul style="list-style-type: none"> 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><u>Citation:</u> Constitución Política del Perú - 1993. Ley General del Sistema Nacional de Presupuesto, Ley 28411 and Directivas para el Proceso Presupuestario.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/DNPP/normatividad.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Constitución Política del Perú. Reglamento del Congreso. http://www.congreso.gob.pe/comisiones/2007/presupuesto.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I would say NO (I would answer “d”). There are internal meetings, unofficial and not public with legislators of the party in government, but that shouldn’t count as institutional. The Executive Power prepares the Budget Proposal without any formal coordination with Congress.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “b” because during the legislative period the Executive and some members of the Legislature hold some meetings on budget topics.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	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> The consultation is made in the stage of budget's formulation by the Local and Regional Governments but not all key constituencies are included. The results of this consultation are incorporated to the budget but it does not cover all the priorities of the budget. It's important to mention that the part of the budget that is open to consultancy is less than a third of total budget</p> <p><u>Peer Reviewer One Comment:</u> It depends. I would rather say b due to the weight that the processes of agreed planning and participatory budget have regarding the Regional and Local Governments.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “c” because it’s true that the executive holds consultations but are very limited.</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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71. When does the executive release a pre-budget statement to the public?

- 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).

Citation:

Constitución Política del Perú, 1993.

<http://www.mef.gob.pe/DNPP/normatividad.php>

Comment:

Peer Reviewer One Comment: There isn't a Previous Budget Document; it is actually the MMM itself. A real Previous Budget should have the same budgetary classifications as the budget proposal and this is not the case. Previously, the MMM did have a table which prepared a budget based on sources and allocations with the same institutional coverage (different methodology), but this is no longer like that. If we take the latter into account, being rigorously strict there isn't a Previous Budget in Peru that is currently public. Thus, all the answers (including those in previous chapters) on this issue should be "d," if not the answers given by the researcher are correct.

Peer Reviewer Two Comment:

Researcher Response: I retain my answer "a" because the executive releases the "Proyecto de Ley del Presupuesto" and the "Marco Macroeconómico Multianual Revisado" at least fourth months in advance of the start the budget year.

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*. According to the Guide the Pre Budget Report should be made available to the public one month prior to the introduction of the "Proyecto de Ley de Presupuesto" in the legislature.

d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the "Marco Macroeconómico Multianual 2007-2009"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> This information can be found in the "Marco Macroeconómico Multianual 2007-2009"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> The Legislative receives the budget in August 30th.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> 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. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> Budget Legislative Commission (Comision de Presupuesto y Cuenta General de la Republica) http://www.congreso.gob.pe/comisiones/2007/presupuesto.htm</p> <p>Legislative regulations (Reglamento del Congreso) http://www2.congreso.gob.pe/sicr/RelatAgenda/reglamento.nsf/regla</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u> Budget Legislative Commission (Comision de Presupuesto y Cuenta General de la Republica) http://www.congreso.gob.pe/comisiones/2007/presupuesto.htm</p> <p>Legislative regulations (Reglamento del Congreso) http://www2.congreso.gob.pe/sicr/RelatAgenda/reglamento.nsf/regla http://www.congreso.gob.pe/comisiones/2006/presupuesto.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I think it is “a,” since in hearings (which are public) all the sector headings are included (it is impossible that all entities be included) and even some of the key programs. There are some sessions in the regions as some sort of decentralized encounters.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “c” because the number of hearings held are limited See http://www.congreso.gob.pe/comisiones/2006/presupuesto/debate_presupuesto.htm</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	<p>C</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <p>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</p> <p>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</p> <p>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</p> <p>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No testimony from the public is heard at the public hearings.</p> <p><u>Peer Reviewer One Comment:</u> I would say “b.” It depends on the interest of organized groups within civil society. For example, when the MEF and the Office of Forecast Normalization give a presentation (in a public session), the Pensioner Associations always attend and participate. The same thing happens with unions when the Ministry of Labor presents, or with the union of university professors when the Ministry of Education does so.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “d” because the participation of constituencies or civil society organizations is not structured.</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>
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<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <p>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</p> <p>b. Yes, the committees release reports, but some details are excluded.</p> <p>c. Yes, the committees release reports, but they are not very informative.</p> <p>d. No, the committees do not release reports or do not hold public hearings.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Public hearings are held but the committees do not release reports to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Legislative Regulation (Reglamento del Congreso). http://www.congreso.gob.pe/comisiones/2007/presupuesto.htm</p> <p>Ley 27806, Ley de Transparencia y Acceso a la Información</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I would say “a.” Indeed, the budget commission doesn’t know the details, only the global, but the commission of defense and security does (within reasonable limits, they even hold sessions without audience).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “b” because there are not public evidences that support the Peer Reviewer One comment.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain the consistency of the data 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> Contitución Política del Perú, 1993.</p> <p><u>Comment:</u> The Legislative can not create nor increase public expenditures unless the change refers to its own budget. They are also limited regarding tax creation. If Congress does not pass a budget by the end of November, the executive's original proposal becomes law for the following year</p> <p><u>Peer Reviewer One Comment:</u> I would say “b.” The capability of Congress to modify the project is legally important, but since the fixed expenditure is high, in reality it is limited. However, legally, its only limitations are the payment of the debt and not increasing the global expenditure, but they can legally redistribute among the other items if they wish to (the thing is that at this point it is also a matter of political viability of making changes...).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “c” because Peer Reviewer One Comment supports my answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	<p>C</p>
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<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the Dictamen del Presupuesto de la República and the annexes. http://www.congreso.gob.pe/comisiones/2007/presupuesto.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> http://www.mef.gob.pe/DGAES/btfiscal/BTF73Ago07.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>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/DGAES/btfiscal/BTF73Ago07.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>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> http://www.mef.gob.pe/DGAES/btfiscal/BTF73Ago07.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>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> http://www.mef.gob.pe/DGAES/btfiscal/BTF73Ago07.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>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:</u> http://www.mef.gob.pe/DGAES/btfiscal/BTF73Ago07.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>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/DGAES/btfiscal/BTF73Ago07.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>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> http://www.mef.gob.pe/DGAES/btfiscal/BTF73Ago07.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>89. Does the executive release to the public in-year reports on actual borrowing?</p> <p>a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mef.gob.pe/DGAES/btfiscal/BTF73Ago07.pdf http://transparencia-economica.mef.gob.pe/deuda/</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>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).</p> <p><u>Citation:</u> http://www.mef.gob.pe/DGAES/btfiscal/BTF73Ago07.pdf http://www.mef.gob.pe/DNEP/cuadros/de3006_2007.php http://transparencia-economica.mef.gob.pe/deuda/</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/INFECO/boletin_transparencia_fiscal.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> http://www.mef.gob.pe/ESPEC/marco_macro/Informe_Seguimiento_MMM2007_2009_ISem2007.pdf</p> <p><u>Comment:</u> The mid-year report includes a narrative explanation of the main macroeconomic variables but there is a lack of details such as an explanation on how these changes have an impact on the expenditures and revenues</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “b” because as Peer Reviewer Two says, the information lacks important details.</p>	b

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/ESPEC/marco_macro/Informe_Seguimiento_MMM2007_2009_ISem2007.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” There are no details on how or why the estimates have changed from the original levels. Additionally, it does not provide a recalculated expenditure estimates for the remaining six months.</p> <p><u>Researcher Response:</u> I chose my answer “b” because I’ve reviewed again the support documents and I think that it lacks important details.</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>	<p>c</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/ESPEC/marco_macro/Informe_Seguimiento_MMM2007_2009_ISem2007.pdf Boletin de Transparencia Fiscal. Número 70, abril 2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In the mid year fiscal bulletin there is information for aggregated classification levels. I would say “b.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “b” because I’ve reviewed again the Boletin de Transparencia Fiscal and I agree with the Peer Reviewer One Comment.</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> .According to the Guide, an in-year report issued at six months (Boletín de Transparencia Fiscal) should not substitute for a mid year review.</p>	<p>d</p>
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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?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

http://www.mef.gob.pe/ESPEC/marco_macro/Informe_Seguimiento_MMM2007_2009_ISem2007.pdf

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “c” The mid-year report presents how much it was meant to be collected. But there are no details on why the estimates have changed from the original levels. Additionally, it does not provide recalculated revenues estimates for the remaining six months.

Researcher Response: I chose my answer “b” because I’ve reviewed again the support documents and I think that important details are excluded.

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*.

C

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Constitución Política del Perú. Ley General del Sistema Nacional de Presupuesto, Ley 28411. Reglamento del Congreso.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> www.consucode.gob.pe http://www.consucode.gob.pe/htmls/consultas/index_consulta.asp?consulta=http://www.consucode.gob.pe/htmls/consultas/pronuncia_gtn/pronuncia2007.htm http://www.consucode.gob.pe/htmls/consultas/index_consulta.asp?consulta=http://www.consucode.gob.pe/consultasenlinea/inhabilitados/defaultH.htm http://www.ciudadanosaldia.org/informes/default.htm ("Avances Informe CAD Contrataciones del Estado" by Ciudadanos al Día).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Ley General del Sistema Nacional de Presupuesto, Ley 28411.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Due to the sustained economic growth, the Executive is generally and more frequently negotiating supplementary loans (before spending, doing it the other way around would be illegal). Sometimes it doesn't include more optimistic estimates in order to be cautious.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer "a" because the Peer Reviewer One comment supports this answer.</p>	<p>a</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <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></p> <p><u>Comment:</u> There are 8 laws about supplemental budget until August in this year 2007. The supplemental budget until August is 5% percent of the original budget approximately.</p> <p><u>Peer Reviewer One Comment:</u> We have to see which sources grow, because the majority of the supplementary loans aren't through the Treasury, but rather through other sources following the rules (for example, I can't include in the budget proposal a loan if the contract isn't signed). I would (as an estimate) say "c."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer "d" because there is not enough information to support Peer Reviewer One Comment.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain the consistency of the data across the countries.</p>	<p>d</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Ley General del Sistema Nacional de Presupuesto, Ley 28411.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's 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> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php http://www.mef.gob.pe/DNPP/estadisticas/stat2006.php</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: They are generally available within 6 months. I would say "a."</p> <p>Peer Reviewer Two Comment:</p> <p>Researcher Response: I retain my answer "b" because the information released has not a specific date to say that is less than six month. See http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionAnualGNGRGL_2007_VF.pdf</p> <p>IBP Comment: IBP editors chose answer, "b" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php http://www.mef.gob.pe/DNPP/estadisticas/stat2006.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> As long as we are talking about financial results (and not about physical goals, for example).</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php http://www.mef.gob.pe/DNPP/estadisticas/stat2006.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> The information can be found in http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php http://www.mef.gob.pe/DNPP/estadisticas/stat2006.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php http://www.mef.gob.pe/DNPP/estadisticas/stat2006.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php http://www.mef.gob.pe/DNPP/estadisticas/stat2006.php <i>Marco Macroeconómico Multianual 2007 - 2009</i></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The information is actually in the next MMM and not so much in the budget evaluation.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> Some information can be found in http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<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> Some information can be found in http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I would say “d,” taking into consideration that the work is up to April 2007. Generally speaking, by that date the monitoring and evaluation processes were weak.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “c” because the support documents present some information but lacks important details.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	C
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <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> Some information can be found in http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionPresupuestaria.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Some information can be found in http://www.mef.gob.pe/DNPP/estadisticas/stat2006.php http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionAnualGNRGL_2006_VF.pdf</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: Due to its low relevance, I would say “e.”</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” The year-end report does not present outcome for extra-budgetary funds.</p> <p>Researcher Response: I retain my answer “c” because I consider that this information is presented but lacks important details. See http://www.mef.gob.pe/DNPP/Evaluacion_Ppto/EvaluacionAnualGNRGL_2006_VF.pdf</p> <p>IBP Comment: IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	c
<i>The Independence and Performance of the Supreme Audit Institution</i>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Ley General del Sistema Nacional de Presupuesto.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The audit report for 2005 is available to the public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <p>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</p> <p>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> See http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> If we review the Reports of the General Controllorship of the Republic, I would answer "a."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer "b" because the Contraloria Reports are not accessible by Internet to the citizens: the Contraloria web site is not enough users friendly to get the Audit Report easily and in the Cuenta General de la República, the Contraloria Report is cited but not appears at all.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to maintain the consistency of the data across the countries.</p>	b
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Constitución Política del Perú, 1993. Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República, Ley 27785.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 125-130 of the "Cuenta General de la República 2005" http://cpn.mef.gob.pe/cpn/cgr2005/cgr2005TI_II.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u> Constitución Política del Perú, 1993. Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República, Ley 27785.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República, Ley 27785.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> All the budgets of the entities under the jurisdiction of the MEF-DNPP are formally approved by Congress, but in reality, due to the narrow space for changes, it is the Executive who sets them. In particular, in the past few years the “differences” between the MEF and the CGR, regarding the budget for control and war against corruption have been made public. I would say “d.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my answer “c” because the legislative could make changes in executive pre-budget proposal, including Supreme Audit budget, but this changes are very limited.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	<p>c</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u> Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República, Ley 27785.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. 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. 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. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u> http://cpn.mef.gob.pe/cpn/cgr2005/cgr2005TI_II.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<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> Reglamento del Congreso. http://www.congreso.gob.pe/comisiones/2007/fiscalizacion.htm Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República, Ley 27785.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not report on steps it has taken to address audit findings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <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> It is prepared for internal purposes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <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> Reglamento del Congreso. Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República, Ley 27785.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I would answer “a,” assuming that it is given if it is requested, but its being “used and analyzed” may be something else. But access is available (especially the commissions of oversight and defense, not so much the budget commission).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer because there is not public access to this information to evaluate if it is totally complete or lacks important details.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	c