

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
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Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2010
Executive's Budget Proposal	2010
Supporting Budget Documents	2010
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	2009
Year-End Report	Not Available
Audit Report	2007

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Marco Macroeconómico Multianual 2010-2012 [Multi-annual Macro-Economic Framework (MMM)] http://www.mef.gob.pe/ESPEC/MMM2010_2012/MMM_2010_2012_Rev.pdf Approved: August 28, 2009; Published on Official Gazette: August 30, 2009 Produced but Not Available.</p> <p>Produced too late by the requirements of the OBI methodology. A pre-budget statement must be released at least one month prior to the release of the Executive's Budget Proposal. While in the OBI2008 the MMM was released over a month prior to the executive's budget proposal, the 2010 MMM was released together with the executive's budget proposal.</p>
Budget Summary	<p>Presentación del Viceministro de Hacienda, José Arista, ante la Comisión de Presupuesto del Congreso de la República [ENGLISH: Presentation of Vice Minister of Finance, Jose Anista, before the Budget Committee of the Congress of the Republic] (15/09/2009). http://www2.congreso.gob.pe/Sicr/Comisiones/2009/com2009_precuegenrep.nsf/vf22web/47420B759AA099B105257635006ADD3C/\$FILE/Proyecto_de_Presupuesto_20010_Viceministro_de_Economia.pdf</p> <p>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 2010 [ENGLISH: Speech of the Minister of Economy, Luis Carranza, before a plenary session of the Congress of the Republic in support of the Law of Budget, Financial Balance and Public Sector Borrowing for 2010] (04/09/2009). http://www2.congreso.gob.pe/Sicr/Comisiones/2009/com2009_precuegenrep.nsf/vf22web/303117584F330FAC05257635005D8A72/\$FILE/Proyecto_de_PptO_Min_Economia_ante_el_Pleno.pdf</p>
Executive's Budget Proposal	<p>Proyecto de Ley del Presupuesto del Sector Público para el año 2010 [Draft Budget Law of the Public Sector for 2010] http://www.mef.gob.pe/DNPP/proyectosley/2010/Proyecto_Ley_Presupuesto2010.pdf This document was published in the Official Gazette El Peruano on August 28, 2009 http://www.elperuano.com.pe/</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Exposición de Motivos [Introductory Explanation] http://www.mef.gob.pe/DNPP/proyectosley/2010/Exp_Motiv_Ley_Presupuesto2010.pdf August 28, 2009</p>

<p>Budget Document Two in Support of the Executive's Budget Proposal</p>	<p>Proyecto de Ley de Equilibrio Financiero del Presupuesto del Sector Público para el Año Fiscal 2010 [Draft Law of Financial Balance of the Public Sector for Fiscal Year 2010] August 28, 2009 http://www.mef.gob.pe/DNPP/proyectosley/2010/Proyecto_Ley_Equilibrio_Financiero2010.pdf</p> <p>Exposición de Motivos Ley de Equilibrio Financiero del Presupuesto del Sector Público para el Año Fiscal 2010 [Introductory Explanation of the Draft Law of Financial Balance of the Public Sector for Fiscal Year 2010] August 28, 2009 http://www.mef.gob.pe/DNPP/proyectosley/2010/Exp_Motiv_Ley_Equilibrio2010.pdf</p> <p>Proyecto de Ley de Endeudamiento del Sector Público para el Año Fiscal 2010 [Draft Law of Public Sector Borrowing for Fiscal year 2010] August 28, 2009 http://www.mef.gob.pe/DNPP/proyectosley/2010/Proyecto_Ley_Endeudamiento2010.pdf</p> <p>Exposición de Motivos Proyecto de Ley de Endeudamiento del Sector Público para el Año Fiscal 2010 [Introductory Explanation of the Draft Law of Public Sector Borrowing for Fiscal year 2010] August 28, 2009 http://www.mef.gob.pe/DNPP/proyectosley/2010/Exp_Motiv_Ley_Endeudamiento2010.pdf</p>
<p>Budget Document Three in Support of the Executive's Budget Proposal</p>	<p>Normatividad Presupuestaria [Budget Regulatory Framework] http://www.mef.gob.pe/DNPP/normatividad.php</p> <p>Documents available until 15/09/2009</p>
<p>Citizens Budget</p>	<p>Not produced</p>

<p>Enacted Budget</p>	<p>Ley N° 28289 Ley de Presupuesto Público [Public Budget Law] (Approved: November 28, 2008; Enacted: December 10, 2008; and Published in the Official Gazette: December 11, 2008) http://www.mef.gob.pe/DNPP/leyes/2009/Ley29289_DePresupuesto2009.pdf</p> <p>Anexos Ley 28289 [Annexes to the Law] http://www.mef.gob.pe/DNPP/leyes/2009/anexos2009.php</p> <p>Ley N° 29290 Ley de Endeudamiento del Sector Público para el Año Fiscal 2009 [Law of Public Sector Borrowing for Fiscal Year 2009] (Approved: November 28, 2008; Enacted: December 10, 2008; and Published in the Official Gazette: December 11, 2008). http://www.mef.gob.pe/DNPP/leyes/2009/Ley29290_DeEndeudamiento2009.pdf</p> <p>Ley N° 29291 Ley de Equilibrio Financiero del Presupuesto Sector Público para el Año Fiscal 2009 [Law of Financial Balance of the Budget Public Sector for Fiscal Year 2009] (Approved: November 28, 2008; Enacted: December 10, 2008; and Published in the Official Gazette: December 11, 2008). http://www.mef.gob.pe/DNPP/leyes/2009/Ley29291_DeEquilibrio2009.pdf</p>
<p>In-Year Reports</p>	<p>Boletín de Transparencia Fiscal. Número 95, Julio 2009. [Fiscal Transparency Bulletin, n.95, July 2009] http://www.mef.gob.pe/DGAES/btfiscal/BTF96Jul09.pdf</p> <p>Reporte de Indicadores Líderes [Leading Indicators] General Page: http://www.mef.gob.pe/ESPEC/reporte_ind_lideres.php -Reporte de Indicadores Líderes N° 91 - Abril de 2009 http://www.mef.gob.pe/DGAES/btfiscal/N91BTFIndicadoresLideres.pdf</p> <p>Información sobre deuda [Information on Debt] - Portal de Transparencia Económica, March 31, 2009 (updated quarterly) http://transparencia-economica.mef.gob.pe/deuda/</p>
<p>Mid-Year Review</p>	<p>Marco Macroeconómico Multianual 2010-2012 [Multi-Annual Macroeconomic Framework 2010-2012] August 29, 2009 http://www.mef.gob.pe/ESPEC/MMM2010_2012/MMM_2010_2012_Rev.pdf</p>
<p>Year-End Report</p>	<p>Cuenta General de la República 2007 [General Accounts of the Republic] http://cpn.mef.gob.pe/cpn/cagralrepublica.htm (Approved by the Congress: December 12, 2008; Enacted: February 25, 2009; Published in the Official Gazette on</p>

	<p>February 26, 2009 http://transparencia-economica.mef.gob.pe/ctarepublica/Volumes: http://cpn.mef.gob.pe/cpn/cgr2007/cgr2007TI_II.htm</p> <p>See also: Estadísticas del Proceso Presupuestario [Budget Process Statistics] General Page: http://www.mef.gob.pe/DNPP/estadistica.php</p>
<p>Audit Report</p>	<p>Informe de Auditoria a los Estados Financieros e Información Presupuestaria de la Cuenta General de la República 2008 [Audit Report of Financial Statements and Budget Information of the General Account of the Republic 2008] http://www.contraloria.gob.pe/wps/wcm/connect/d4171a004fb0df9297b09fe3f7c97d8a/informe_cta_2008.zip?MOD=AJPERES Published date is not available</p>

<p>Other Documents</p>	<p>Constitucion Politica del Peru 1993 http://www2.congreso.gob.pe/sicr/RelatAgenda/constitucion.nsf/constitucion</p> <p>Presupuesto [Budget] “Ley General del Sistema Nacional de Presupuesto” http://www.mef.gob.pe/DNPP/leyes/2005/LeyGeneraldeISistemaNacionaldePresupuesto.pdf</p> <p>Presupuesto por resultados [Performance Budgeting] http://www.mef.gob.pe/DNPP/presentaciones/ppto_resultados.php</p> <p>Transferencias [Transfers] http://www.mef.gob.pe/DNPP/transferencia_gobnac.php</p> <p>Fondos del Estado { State Funds] http://transparencia-economica.mef.gob.pe/fondo/</p> <p>Proveedores del Estado [State Providers] http://transparencia-economica.mef.gob.pe/proveedor/</p> <p>Ejecución de Proyectos de Inversión [Implementation of Investment Projects] http://transparencia-economica.mef.gob.pe/proyectos/</p> <p>Pensiones [Pensions] http://www.mef.gob.pe/PENSIONES/doc/pensiones.php</p> <p>Recaudación [(tax) collection] http://transparencia-economica.mef.gob.pe/recaudacion/ http://www.sunat.gob.pe</p> <p>Transparencia y Acceso [Transparency and Access] http://www.mef.gob.pe/ESPEC/transparencia/cumplimiento27806.php http://transparencia-economica.mef.gob.pe</p> <p>Adquisiciones [Procurement] http://www.osce.gob.pe/ http://www.seace.gob.pe/</p> <p>Directivas para el proceso de Formulación Presupuestal 2010 [Directives for the Budget Formulation Process 2010] http://www.mef.gob.pe/DNPP/directivas/2010/directivas2010.php</p>
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<p>Relevant Ministries & Departments</p>	<p>Ministerio de Economía y Finanzas [Ministry of Economy and Finance] http://www.mef.gob.pe</p> <p>Presidencia del Consejo de Ministros [Presidency of the Council of Ministers] http://www.pcm.gob.pe</p> <p>Contaduría Pública de la Nación [Office of Public Accounting] http://cpn.mef.gob.pe</p> <p>Consejo Superior de Contrataciones y Adquisiciones del Estado [Superior Council of Contracting and Procurement of the State] http://www.consucode.gob.pe</p> <p>Portal de Transparencia Económica del Mef [Economic Transparency Portal] http://transparencia-economica.mef.gob.pe</p> <p>Superintendencia Nacional de Administración Tributaria [Tax Administration Office] http://www.sunat.gob.pe</p> <p>SIAF - Sistema de Información Administrativa y Financiera [Administrative and Financial Information System] 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						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes					
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	NA	No	No	No	No	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	No	No	No	No	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities+	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	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					
	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?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	No	No	No	Yes
2. Advance notification of release sent to users, media	Yes	No	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

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

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> <p>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> <p><u>Citation:</u> This information can be found in the "Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2010" and annexes which can be found in: http://www.mef.gob.pe/DNPP/proyectosley/2010/anexos_pylppto2010.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>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> In 2009, Peru started to use a new functional classification that is compatible with the IMF Government Finance Statistics Manual 2001. There are 25 functional classifications for the expenditures and income. This information can be found on pages 96-103 of “Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2009.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Why not using 2010 budget instead of the 2009 budget to provide the above example?</p> <p><u>Researcher Response:</u> We are using the Executive Budget Proposal 2010, but the citation makes reference that Peru is using IMF functional classification since Budget 2009. The Executive Budget Proposal 2010 presents expenditures that are classified by functional classification.</p>	<p>a</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 2010." It also appears on pages 24-34 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2010."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2010" and annex 3 of the "Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2010." Annex 3 can be found in http://www.mef.gob.pe/DNPP/proyectosley/2010/Anexos/Anexo3.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>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 2010-2012."</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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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)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - 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.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

This information can be found in the "Marco Macroeconómico Multianual 2010-2011" (annexes 6-17)

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." The rationale behind the change in classification is that the "Marco Macroeconómico Multiannual" does include information for the following years by current/capital expenditure (and their disaggregation). Please see Cuadro 17 in MMM 2010.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." I chose my answer because I agree with the Peer Review Two that Chart 17 from MMM 2010 includes multi-year estimates for economic classification, but only for some of them. For example, financial expenses and social security benefits (retirement and survivors pensions) expenses are not included in the Chart 17.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

C

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Information identifying different sources of tax revenues by type can be found on page 12, of "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Publico para el Año Fiscal 2010" entitled "Ingresos de la Fuente de Financiamiento Recursos Ordinarios."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> Information identifying different sources of non-tax revenues can be found on pages 14-23, of "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Publico para el Año Fiscal 2010."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> This information can be found in the "Marco Macroeconómico Multianual 2010-2012"</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> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The charts N° 6-7 (pg. 20-21) and charts N° 10-17 (pg. 23-26) of the document entitled "Marco Macroeconómico Multianual 2010-2012" provide this information.</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> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on chart N°1 (pg. 17) and charts N°20-24 (pg. 29-31) of the "Marco Macroeconómico Multianual 2010-2012." In addition, more information appears on pages 16-17 and page 152 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto 2010" and in the "Proyecto de Ley de Endeudamiento del Sector Público para el año fiscal 2010."</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> <ul style="list-style-type: none"> 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><u>Citation:</u> This information appears on page 33 in the section "B. Gastos Financieros" of the document "Exposición de Motivos del Proyecto de Ley de Presupuesto 2010" and in charts 23-24 (pg. 31) of the "Marco Macroeconómico Multianual 2010-2012."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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?

- 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).

Citation:

Information about the interest rate on the debt, maturity profile of the debt and whether it is domestic or external can be found on charts N°20-24 (pg. 29-31) of the "Marco Macroeconómico Multianual 2010-2012." Information about the currency denomination of the debt can't be found in the executive's budget or any supporting budget documentation.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: In view of the fact that information on currency denominations is available on the web page of the National Office for Public Borrowing (*Dirección Nacional de Endeudamiento Público*) of the Ministry of the Economy and Finance, it should be "a."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "b" I chose my answer because I agree with Peer Reviewer One that this information could be found on DNEP web site (and in *Portal de Transparencia Económica*). However, according to OBI standards and guidelines exchanged in the past questionnaires, it is not clearly part of the executive's budget or supporting document.

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

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- 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).

Citation:

Macroeconomic forecast upon which the budget projections are based can be found on page 17-19

Comment:

The "Marco Macroeconómico Multianual 2010-2012" presents the macroeconomic forecast upon which the budget projections are based on, but some details are excluded like unemployment rate forecast.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." The rationale is that the MMM does have plenty of information on the economic perspectives for the following fiscal year and the unemployment rate is not as relevant as other variables in the case of Peru.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "b." I chose my answer because according to page 27 of the *Guide to the Open Budget Questionnaire*, for the answer to Question 14 should be considered "the key economic assumptions should at least include estimates of GDP growth, inflation rates, interest rates, and unemployment rates."

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*.

<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 can be found in the “Marco Macroeconómico Multianual 2010-2012” but some details are excluded. There doesn’t exist a sensitivity analysis.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> The Multi-Year Macroeconomic Framework does include an analysis of scenarios to determine debt sustainability and sensitivity in discussing the Economic Stimulus Plan and, for this reason, I believe it should be “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 “b.” I chose my answer because it is true that MMM presents information considering the forecast of the most important variables. However, there is not a sensitive analysis according to <i>Guide to the Open Budget Questionnaire</i> on page 27, “Question 15 asks whether information is provided that shows how the budget projections would change if the macroeconomic forecast in the budget turns out to be wrong. Often referred to as a “sensitivity analysis,” this information is important for understanding the impact of the economy on the budget. A sensitivity analysis will typically allow an analyst to assess what the effect on the budget would be if, for instance, GDP growth were somewhat slower or inflation somewhat higher than assumed by the executive.”</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>	<p>b</p>
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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?
- Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of policy proposals on expenditures is not presented.
 - Not applicable/other (please comment).

Citation:

This information can be found on pages 98- 114 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto 2010." The impact of the policy proposals can be seen in the chart on page 77, in which there exists indicators of the progress of the different programs.

Additional information about the new institutional programs for National and Local Government can be found on pages 114 - 131

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: I would consider response "c" because in reality the whole issue of the Results-Based Budget (*Prespuestado por Resultado*), which the referenced pages allude to, has actually nothing to do with the best practice of clearly separating inertial and existing (passive scenario) situation from the cost of new public policies (active scenario). This is not systematically applicable in Peru (and, as a matter of fact, it is usually more applicable to revenue than to expenditure).

Peer Reviewer Two Comment: It worth noting that the information is only available for a hand full of programs not for all the programs in the budget.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "b." I chose my answer because it is true that the information of results-based budgets only referred to a few programs, but the next pages of "Exposición de Motivos" shows information about new programs. For example, the "Programa de Modernización Municipal" [Municipal Modernization Program] and "Plan de Incentivo Municipal" [Municipal Incentive Plan] (the pages have been included in additional citation).

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the data across the countries.

b

<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Some information appears on pages 20-28 of the "Marco Macroeconómico Multianual 2010-2012" but it's not enough to measure the impact of how the different fiscal policies could affect revenues</p> <p>The information of the most important new programs and their impact in the 2010 budget's expenses is shown separately in pages 98 to 134 of "Exposicion de Motivos" but in aggregates amounts</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" as the question is asking about that is the impact of new policy proposals (not just fiscal policies) does affect revenues. There is no assessment of the impact in the MMM 2010-2012.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "c." I chose my answer because I have included an additional citation and followed the guidelines to Question 17 on page 27 in the <i>Guide to the Open Budget Questionnaire</i>:</p> <p>"Questions 16-17 ask if the budgetary impacts of new policies proposed in the budget are presented separately, so that they can be distinguished from existing commitments...Typically these new proposals are accompanied by an increase or a decrease in expenditures or revenues. So a presentation that distinguishes between new and existing policies is important for understanding the budget."</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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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 20010" and related documents</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> There is not information in the "Exposición de Motivos del Proyecto de Ley de Presupuesto 20010" and related documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <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 on charts 16-17 on page 26 of the "Marco Macroeconómico Multianual 2010-2012"</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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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)?
- Program-level expenditure data are presented for all expenditures for BY-1.
 - Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
 - Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
 - No program-level expenditure data are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Comment:

Some information is presented in the "Exposicion de Motivos del Proyecto de Ley de Presupuesto 2010" using economic classification (page 152) and administrative classification (page 162) but in aggregated amounts.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d" given that the question is asking if the budget or any supporting budget documentation has this information. The Transparencia webpage, even though does have all the required information does not constitute part of the budget or its supporting documentation presented.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." Motivated by Peer Reviewer Two's comment, I have reviewed *Guide to the Open Budget Questionnaire* (page 28) and the "Exposición de Motivos" and I have found new citations. That is why I have changed the citation, but maintained the answer.

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>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> Exposición de Motivos de la Ley de Presupuesto Público 2010 Marco Macroeconómico Multianual 2010-2012 Article 15.4 of "Ley General del Sistema Nacional de Presupuesto" http://www.mef.gob.pe/DNPP/leyes/2005/LeyGeneraldelSistemaNacionaldePresupuesto.pdf Introductory Explanation of the Law of Public Budget 2010 Multi-Annual Macroeconomic Framework 2010-2012</p> <p><u>Comment:</u> According to Art. 15.4 of the "Ley General del Sistema Nacional de Presupuesto", to elaborate the executive's budget for the fiscal year (BY), the information should take into account is the actual expenditure up until June of BY-1</p> <p><u>Researcher 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 "d" given that the question is asking if the budget or any supporting budget documentation. The Transparencia webpage, even though does have all the required information does not constitute part of the budget or its supporting documentation presented.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire "a." I chose my answer because the Executive's Budget Proposal includes estimations of incomes and expenditures from MMM 2010-2012 updated until August 2009 as well as information from the sectors until June 2009. I have changed the citation and comment in order to have a clearer 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>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> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the "Marco Macroeconómico Multianual 2010-2012."</p> <p><u>Comment:</u> Two years (2008 and 2009) of estimates of aggregate level of expenditures are presented for the budget year (2010).</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>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Prior-year estimates can be found in the "Marco Macroeconómico Multianual 2010-2012" but only for a portion of one or more of expenditure classifications.</p> <p><u>Comment:</u> Even though only part of this information can be found in the "Marco Macroeconómico Multianual 2010-2012," it is possible to find information in detail on the website: http://transparencia-economica.mef.gob.pe http://ofi.mef.gob.pe/transparencia/default.aspx</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>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> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> The most recent year presented in the "Marco Macroeconómico Multianual 2010-2012" for which the expenditures reflect actual outcomes is 2008.</p> <p><u>Comment:</u></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 2010-2012."</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 charts 14-15 (pg. 25) of the "Marco Macroeconómico Multianual 2010-2012."</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> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in charts 14-15 (pg. 25) of the "Marco Macroeconómico Multianual 2010-2012."</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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found the article 15.4 of "Ley General del Sistema Nacional de Presupuesto." http://www.mef.gob.pe/DNPP/leyes/2005/LeyGeneraldelSistemaNacionaldePresupuesto.pdf</p> <p><u>Comment:</u> To elaborate the executive's budget for the fiscal year 2010, the data taken into account are the revenues up until June 2009 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>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> <ul style="list-style-type: none"> 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><u>Citation:</u> This information can be found on pages 23-25 of the "Marco Macroeconómico Multianual 2010-2012."</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> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 23-25 of the "Marco Macroeconómico Multianual 2010-2012."</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>
<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The most recent year presented for which the revenues reflect actual outcomes is 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<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> <p>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</p> <p>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</p> <p>c. Yes, but only information on the level of debt is presented.</p> <p>d. No, information related to the government debt for BY-1 is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This information can be found in charts 20-24 of the “Marco Macroeconómico Multianual 2010-2012.”</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> Plenty of information on level and composition can be found on the web page of the DNEP [National Directorate of Public Borrowing] of the MEF [Ministry of Economy and Finance] and, therefore, the response would be “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 “b.” I chose my answer because I agree with Peer Reviewer One. This information could be found on DNEP web site (and in Portal de Transparencia Economica), but according to OBI standards and guidelines exchanged in the past questionnaires, it is not clearly t part of the executive’s budget or supporting document</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>	<p>b</p>
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<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <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> The most recent year actual outcomes debt figures presented is 2008.</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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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></p> <p><u>Comment:</u> The information of some revenues and expenditures of "Beneficiencia Pública" (public social charities) are not included in the executive's budget.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> The budget does not include financial components; we must remember that the focus is the non-financial public sector. Public money from public social charities is included in the Budget (of the MIMDES [Ministry of Women and Social Development]). We currently do not have any extra-budgetary funds (this concept does not apply to the money from the financial public sector). In my view, the appropriate response is "e."</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 agree with the Peer Reviewer that in the strict interpretation, the Executive's Budget Proposal only includes Non Financial Sector Institutions. The Financial Sector institutions and Public Firms are not included in Public Budget and have their own laws. In order to not generate any confusion, I have deleted any mention of financial sector or public firms.</p> <p>In the case of Sociedades de Beneficencia Pública ("public charitable societies"), it is true that part of their revenues is included in Ministerio de la Mujer (MIMDES), but their own incomes (Recursos directamente recaudados) are not a part of MIMDES's budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain the consistency of the data across the countries.</p>	d

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found on pages 17-22 of "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</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> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no transfers from the Public Treasury to Public Enterprises.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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 proposal or any supporting budget document.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>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> This information can be found on page 33 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> In my view, it should be "e" because, as far as I can remember, there have not been any quasi-fiscal activities for several years now.</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 chose my answer because the question is referred to financial assets and not to quasi-fiscal activities</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> This information is not presented in the executive's budget or any supporting budget document.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not presented in the executive's budget or any supporting budget document.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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></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></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</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 33 and 135 of "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</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> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found on page 16-17 of "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</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>
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<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Some information about tax expenditures can be found on pages 11-12-18-19 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> In the Multi-Annual Macroeconomic Framework there is plenty of information on tax expenditure; therefore, I believe the appropriate answer should be "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 "c." According to page 35 of the <i>Guide to the Open Budget Questionnaire</i>, "Question 45 asks about tax expenditures, which arise as a result of exceptions or preferences in the tax code." This means "exoneraciones tributarias." As I mentioned in the citation, some information is available in the "Exposicion de Motivos," but some details are excluded</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>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 pages 10-23 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</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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47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

- a. One percent or less of expenditure is dedicated to secret items.
- b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- e. Not applicable/other (please comment).

Citation:

The percentage is not available. It is impossible to calculate it given the information that there is no information provided in the executive's budget and supporting budget documentation.

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: Indeed there is no information available to accurately calculate the percentage, but clearly it is less than 8% because we do find the absurd fact that the entire defense, interior and intelligence service budget (except for payroll and pensions) is a secret expenditure; the amount would be around 6%. In reality, with a more detailed estimate (working with expenditure specifics), the percentage would not be higher than 1%; however, given that the general public would be unable to conduct such an analysis; I think it the appropriate answer should be "b."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." According to the *Guide to the Open Budget Questionnaire* page 33, "Please mark the "d" response if you are not able to calculate the percentage of secret expenditure, and provide a brief explanation of why calculating a percentage is difficult given the information that is provided (or not provided) in the budget documents of your country."

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the data across the countries.

d

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</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> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the "Marco Macroeconómico Multianual 2010-2012."</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> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 49 and 51 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I would rather clarify that there is extensive information about the NFD for the social sector programs.</p>	<p>C</p>
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51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

- a. The non-financial data are very useful for assessing program performance.
- b. The non-financial data are mostly useful for assessing program performance.
- c. The non-financial data are somewhat useful for assessing program performance.
- d. No non-financial data are provided or they are not useful for assessing program performance.
- e. Not applicable/other (please comment).

Citation:

This information can be found on pages 49 and 51 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010." 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

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: Non financial information is indeed relatively scarce (and for this reason I believe "c" is the appropriate answer to question 50), but the information that does exist is very useful to evaluate program performance. Take for example the Results-based Budget and the strategic programs; in these cases, I think it should be "b."

Peer Reviewer Two Comment: A more appropriate response would be "c" as the information provided in pages 49 to 51 would be useful to evaluate the performance of some of the programs, depending on the activities to be financed even they look like they are not specific enough at first glance.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer two "c." I agree with Peer Review Two Comment some of the information presented in pages 49 to 51 could be useful for assessing program performance.

C

<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 70-131 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010." The percentage of the budget that has a performance indicator is 13%. It can be found on the chart "Distribución del PIA 2010 por Nivel de Gobierno y Programa Estratégico" on page 98 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</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>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 70-83 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010." Since 2007, it has been implemented the "Presupuesto por Resultados" that is an approach to formulate the public budget in terms of performance indicators so now one can assess whether there has been progress toward meeting policy goals.</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>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none">a. All performance indicators are used in conjunction with performance targets.b. Most performance indicators are used in conjunction with performance targets.c. Some performance indicators are used in conjunction with performance targets, but most are not.d. No performance indicators are used in conjunction with performance targets.e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 70-83 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
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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> This information can be found on pages 70 to 131, 152 and 164 to 166 of the “Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010.”</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Please clarify what are the exceptions that make a “b” instead of an “a.” What is left aside?</p> <p><u>Researcher Response:</u> I suggest the answer should be changed to “a” as suggested by Peer Reviewer Two. I chose my answer because I agree with the Peer Review Comment. It was a mistake not corrected in the last version of the questionnaire. I have included additional information that was omitted also in the citation.</p>	a
<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 on pages 11-13 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010". Other sources are: http://transparencia-economica.mef.gob.pe/recaudacion www.sunat.gob.pe.</p> <p><u>Comment:</u></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 on pages 11-13 of the "Exposicion de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010." Other sources are: http://transparencia-economica.mef.gob.pe/recaudacion 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

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

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

The information can be found on pages 16-17 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010", "Proyecto de Ley de Endeudamiento del Sector Público para el año fiscal 2010" and "Exposición de Motivos de Ley de Endeudamiento del Sector Público para el año fiscal 2010"

Other sources are:

<http://ofi.mef.gob.pe/deuda/saldo/wfInicio.aspx>

http://www.mef.gob.pe/DNEP/estadistica_cp.php

Comment:

Not all the sources presented have a narrative discussion. Even though there is detailed information on the debt by IFIs, there is no explanation of the conditions associated with the assistance from IFIs.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: On the web page of the National Public Borrowing Directorate of the Ministry of Economy and Finance (DNEP-MEF), information on financial conditions (rates, terms, currency denominations) of debt with IFIs appears. Moreover, for each (reimbursable and non reimbursable) agreement, a resolution approving the transaction and the respective financial conditions is published in the Official Gazette. Each year, this information is consolidated in a Report on Public Debt which is also posted on said web page. Therefore, I believe the appropriate answer should be "b." If this is about conditionality of effectiveness of budget support programs or specific project disbursements, for example, then I believe the response should be "d."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." I agree with Peer Reviewer One that this information could be found on DNEP web site (and in Portal de Transparencia Economica), but according to OBI standards and guidelines exchanged in the past questionnaires, it is not clearly that is part of the executive's budget or supporting document.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?
- 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).

Citation:

The information can be found on page 16-17 of the "Exposición de Motivos del Proyecto de Ley de Presupuesto del Sector Público del año fiscal 2010", "Proyecto de Ley de Endeudamiento del Sector Público para el año fiscal 2010" and "Exposición de Motivos de Ley de Endeudamiento del Sector Público para el año fiscal 2010"

Other sources are: <http://ofi.mef.gob.pe/deuda/saldo/wfInicio.aspx>
http://www.mef.gob.pe/DNEP/estadistica_cp.php

Comment:

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.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: The additional source of the Web page of the Peruvian International Cooperation Agency should be reviewed; taking it into account, I believe the response should be "b" (the debt report also includes information on donations). Similarly to the previous question, if this is about technical conditionality (and not financial conditionality), I believe the response should be "d."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c."

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

<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 Minister of the Economy to the Congress. The speech can be found in: http://www2.congreso.gob.pe/Sicr/Comisiones/2009/com2009precuegenrep.nsf/vf22web/303117584F330FAC05257635005D8A72/\$FILE/Proyecto_de_PptO_Min_Economia_ante_el_Pleno.pdf In addition, there is a speech by the Vice Minister of Finance in this administration, José Arista, to the Congress. The speech can be found in: http://www2.congreso.gob.pe/Sicr/Comisiones/2009/com2009precuegenrep.nsf/vf22web/47420B759AA099B105257635006ADD3C/\$FILE/Proyecto_de_Presupuesto_20010_Viceministro_de_Economia.pdf</p> <p>Also, a summary that describes the budget and its proposals can be found in the web page of the Ministry of Economic and Finance: http://www.mef.gob.pe/PRENSA/notaprensa/NP_Presupuesto2010.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I would rather take the name of the minister out, as it is a regular process regardless who the minister is, isn't it?</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> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <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> <p>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Constitución Política del Perú, 1993. Ley de Transparencia y Acceso a la Información [Law of Transparency and Access to Information], Ley N° 27806. Ley General del Sistema Nacional de Presupuesto [General Law of the National Budget System], 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> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> The information can be found in http://transparencia-economica.mef.gob.pe/</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> <ol style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> 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>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> The information is available when citizens request it from each particular ministry or agency; for which reason I believe it should be "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 agree with the Peer Reviewer's comment that disaggregated information could be asked to Ministries and Agencies, but in our experiences, in some cases the information is not highly disaggregated or the Ministry or Agency not answer opportunely. For example, there is not highly disaggregated information of "Glass of Milk" program.</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> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Constitución Política del Perú - 1993. Ley General del Sistema Nacional de Presupuesto [General Law of the National Budget], Ley 28411 and Directivas para el Proceso Presupuestario [Directives for the Budget Process].</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> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> Constitución Política del Perú - 1993. Ley General del Sistema Nacional de Presupuesto, Ley 28411 and Directivas para el Proceso Presupuestario, that can be found in: http://www.mef.gob.pe/DNPP/directivas/2010/directivas2010.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>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 [Congress Regulations]. http://www.congreso.gob.pe/comisiones/2007/presupuesto.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> This type of consultation is not covered in the Peruvian law as a formal part of the process. However, there are definitely consultations with congressmen and women of the government, party but they are not always public.</p> <p><u>Peer Reviewer Two Comment:</u></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> 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 suggestions of this dialogue 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 dialogue is less than a third of total budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> At the level of regional and local government there are consultations. The non inclusion of key constituencies is a personal view (there is no empirical study, at least that I am aware of, with reasonable statistical coverage that proves this). We must remember that in Peru all regional and local governments, by law, conduct participatory budgeting for investment expenditures. In my view, the answer should be at least "c."</p> <p><u>Peer Reviewer Two Comment:</u> Please clarify what information you expect to have available in order to classify it as "b." Not enough is too ambiguous.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer one "c." I chose my answer because I agree with the Peer Review One Comment. It was a mistake not corrected in the last version of the questionnaire and it is consistent with the citation.</p>	<p>C</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Constitución Política del Perú, 1993. http://www.mef.gob.pe/DNPP/normatividad.php</p> <p><u>Comment:</u> The executive releases the "Proyecto de Ley del Presupuesto" and "Marco Macroeconómico Multianual revisado" at least fourth months in advance of the start the budget year.</p> <p><u>Researcher 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 related to a following comment. I do not consider that the Government of Peru has a pre-budget statement. The authors are confusing the budget proposal with the pre-budget (as defined by IBP). A more appropriate response to this question would be "d."</p> <p><u>Researcher Response:</u> I chose to change my answer because I agree with the Peer Review Two Comment. It was a mistake not corrected in the last version of the questionnaire and it is consistent with the citation and comment.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP reviewers chose answer "d."</p>	<p>d</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found in the “Marco Macroeconómico Multianual 2010-2012.”</p> <p><u>Comment:</u></p> <p><u>Researcher 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 “d.” There is no pre-budget statement.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “a.” I chose my answer because It is true that there is not a Pre-Budget Statement. The MMM presents government's macroeconomic and fiscal framework. It is, however, presented together with the Executive's Budget Proposal, and therefore does not meet the timing requirements of a Pre- Budget Statement.</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>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 2010-2012.”</p> <p><u>Comment:</u></p> <p><u>Researcher 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 “d.”</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire “a.” It is true that there is not a Pre-Budget Statement, but the MMM describes the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the data across the countries. See researcher comment in question 72.</p>	<p>d</p>
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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 article 78 of the Constitución Política del Perú states that the Legislative must receive the budget by 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/2009/presupuesto.htm 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/2009/presupuesto.htm Legislative regulations (Reglamento del Congreso) http://www2.congreso.gob.pe/sicr/RelatAgenda/reglamento.nsf/regla</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> The budget committee holds sessions, which are public, with all sectors (each ministry presents information on the different items and agencies) and with each regional government!; for this reason I believe that the appropriate answer should be "b."</p> <p><u>Peer Reviewer Two Comment:</u> Please elaborate to justify why not classified as "b" as there are hearings covering key administrative units. Why do you consider that they are limited?</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 there is a limited number of hearings but also it's true that the key administrative units are covered</p>	C
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). 	C

Citation:

Comment:

No testimony from the public is heard at the public hearings. For example, in 2008, there were presentations of 30 public institutions in the Congress in which there were only the participation of congressman. Information of the participation and questions of the congressman can be found

on: http://www2.congreso.gob.pe/Sicr/Comisiones/2008/com2008precuegenrep_nsf/actas?OpenForm&Start=30&Seq=1

Researcher Response to this Question was "e"

Peer Reviewer One Comment: The budget committee is holding sessions (which are public) that are decentralized into several macro-regions, precisely to attempt to "hear out" the different constituencies, but it still is to a limited extent. I think the appropriate answer should be "c." For the sake of consistency, I believe that it could not be "e," and the response to the following question (78) to be "d."

Peer Reviewer Two Comment: There is an inconsistency between this question and the reasoning. Here the authors state that there are no testimonies from the public and in the following one they say that the committees do hear public testimony, but not release reports. I would rather respond "c" to this question.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "e." I chose my answer because according to page 43 of the *Guide to the Open Budget Questionnaire*, "For purposes of answering this question, members of the public can include private citizens, academics and members of public or private research institutes (if the research they produce is substantially free of government control or interference), and representatives of civil society organizations, community-based organizations, trade unions, churches or religious organizations, or other types of associations."

If there was any macro regional public hearing with participation of civil society after September 15th, 2009, deadline of these questionnaire, that information could not be taken account

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the data across the countries.

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> 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> <ul style="list-style-type: none"> 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. 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. c. Not applicable/other (please comment). <p><u>Citation:</u> Legislative Regulation (Reglamento del Congreso)http://www.congreso.gob.pe/comisiones/2009/presupuesto.htm Ley 27806, Ley de Transparencia y Acceso a la Información.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

This information can be found in the article 79 of the Constitución Política del Perú, 1993.

Comment:

The Legislature can not create nor increase public expenditures unless the change refers to the legislature's own budget. They are also limited regarding levying taxes. If Congress does not pass a budget by the end of November, the executive's original proposal becomes law for the following year.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: Legally speaking, there are not many limits to the authority of the legislative branch. It is only precluded from increasing expenditure, but it is entitled to change almost anything. Changes are not actually made in practice [though], as it would be politically complicated. Additionally, if we take a close look at the text of the provisions of the [budget] law (which also has an impact on expenditures), and not just the numbers in the law, [we would see that] the changes that are introduced by Congress are not really that negligible. I believe the appropriate answer should be "b."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "c." According to page 45 of the *Guide to the Open Budget Questionnaire*, "The more limited "c" response would apply if the legislature can, for instance, only decrease funding levels or increase revenues." This is consistent with Peer Reviewer One Comment.

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>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals or the approved budget is not released to the public. 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/2009/presupuesto.htm "Report on the Budget of the Republic"</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> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/INFECO/boletin_transparencia_fiscal.php</p> <p><u>Comment:</u> The last report available to the public is: http://www.mef.gob.pe/DGAES/btfiscal/BTF96Jul09.pdf</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/BTF96Jul09.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/BTF96Jul09.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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>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/BTF96Jul09.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/BTF96Jul09.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/BTF96Jul09.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/BTF96Jul09.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> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/DGAES/btfiscal/BTF96Jul09.pdf http://www.mef.gob.pe/DNEP/estadistica_cp.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>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/DGAES/btfiscal/BTF96Jul09.pdf http://www.mef.gob.pe/DNEP/estadistica_cp.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> The last report available is from July 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/ESPEC/marco_macro/Informe_Seguimiento_MM2009_2011_Rev_ISEM.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. There is no 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>	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_MM2009_2011_Rev_ISEM.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/ESPEC/marco_macro/Informe_Seguimiento_MM2009_2011_Rev_ISEM.pdf http://www.mef.gob.pe/DGAES/btfiscal/BTF96Jul09.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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>	C
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mef.gob.pe/ESPEC/marco_macro/Informe_Seguimiento_MM2009_2011_Rev_ISEM.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u> 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>	a
<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"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u> http://www.osce.gob.pe/ http://www.seace.gob.pe/ http://www.rnp.gob.pe/</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> 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>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The supplemental budget until September 2009 is 29% of the original budget and on average in the last 7 years the amount of the budget is 22% more than the amount that is published in the law. http://www.ciudadanosaldia.org/boletines/repositorio/b67/Boletin_67_Presupuesto_Publico_2010_Sep2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u> 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>	a												
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> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm General Account Balance Sheet of the Republic, 2007</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <table border="1" data-bbox="326 1726 1187 1927"> <thead> <tr> <th>Year of Coverage of National Account (*)</th> <th>Approved</th> <th>Decreed</th> <th>Published</th> </tr> </thead> <tbody> <tr> <td>2008</td> <td>16/12/2009</td> <td>22/12/2009</td> <td>23/12/2009</td> </tr> <tr> <td>2007</td> <td>16/12/2008</td> <td>25/02/2009</td> <td>26/02/2009</td> </tr> </tbody> </table>	Year of Coverage of National Account (*)	Approved	Decreed	Published	2008	16/12/2009	22/12/2009	23/12/2009	2007	16/12/2008	25/02/2009	26/02/2009	C
Year of Coverage of National Account (*)	Approved	Decreed	Published										
2008	16/12/2009	22/12/2009	23/12/2009										
2007	16/12/2008	25/02/2009	26/02/2009										

<p><u>Peer Reviewer One Comment:</u> According to the Law, there is a year-end Evaluation Report, which is prepared by the Office of Budget, regarding the Budget as a whole and public administration. It is produced each year and is submitted to the Congress of the Republic (I have not been able to verify whether or not it is published). In any case, if there is no report, which there should be, I believe that the responses to the following questions (102-110) should be “d,” since it is clearly a poor practice.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports. The answer is “c.”</p>	
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date), there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports.</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> <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> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports.</p>	<p>a</p>
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<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <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> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports.</p>	<p>a</p>
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<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> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports.</p>	<p>b</p>
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<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports.</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> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports.</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> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports.</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> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports.</p>	C

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Cuenta General de la Republica, 2007 http://cpn.mef.gob.pe/cpn/cagralrepublica.htm</p> <p><u>Comment:</u> As of September 15, 2009 (the OBI 2010 cutoff date there was no information on the account balance sheets for BY 2008, nor were available the preliminary reports. The latest information available is from 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> As per the OBI methodology, the 2007 year-end report can be used to answer questions related to year-end reports.</p>	<p>C</p>
<p>The Independence and Performance of the Supreme Audit Institution</p>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 81, Constitución Política del Perú, 1993 Ley General del Sistema Nacional de Presupuesto. Informe de Auditoria a los Estados Financieros e Información Presupuestaria de la Cuenta General de la República 2008 [Audit Report of Financial Statements and Budget Information of the General Account of the Republic 2008] http://www.contraloria.gob.pe/wps/wcm/connect/d4171a004fb0df9297b09fe3f7c97d8a/informe_cta_2008.zip?MOD=AJPERES</p> <p><u>Comment:</u> The final annual expenditures of national departments audited must be released to the public by August 15th of every year. In the case of Audit Report, I've included the Comptroller Report that is presented as a support document with the Cuenta General de la República. It is important to mention that Cuenta General de la Republica is delivered by Executive to the Legislative every year until August 30. They include the Cuenta and the Comptroller Report, but they are not available to citizens until their approval (usually on December or after).</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>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> Informe de Auditoria a los Estados Financieros e Información Presupuestaria de la Cuenta General de la República 2008 [Audit Report of Financial Statements and Budget Information of the General Account of the Republic 2008] http://www.contraloria.gob.pe/wps/wcm/connect/d4171a004fb0df9297b09fe3f7c97d8a/informe_cta_2008.zip?MOD=AJPERES</p> <p><u>Comment:</u> The audit report for the 2008 is available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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113. Does the annual audit report(s) that is released to the public include an executive summary?

- a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.
- b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.
- c. Not applicable/other (please comment).

Citation:

Informe de Auditoria a los Estados Financieros e Información Presupuestaria de la Cuenta General de la República 2008 [Audit Report of Financial Statements and Budget Information of the General Account of the Republic 2008]

http://www.contraloria.gob.pe/wps/wcm/connect/d4171a004fb0df9297b09fe3f7c97d8a/informe_cta_2008.zip?MOD=AJPERES

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: On the web page of the Office of the Comptroller General (Not the Accounting Office), there is the Annual Audit Report on the Account of the Republic that is submitted to the Congress. In the file that can be downloaded, there is no executive summary as such, but the information is well laid out and there is a conclusions chapter. I believe the appropriate response should be "a."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "b." I chose my answer because the Comptroller Report is presented as a support document with the Cuenta General de la República. It is important to mention that Cuenta General de la Republica is delivered by Executive to the Legislative every year until August 30. It includes the Cuenta and the Comptroller Report, but they are not available to citizens until their approval (usually on December or after). Taking into account the comments of Peer Reviewer One, I have included the reference of Comptroller Report in the web page, but it is not certain the date of release. The Comptroller Report includes an Introduction, but it is not in an accessible language to citizens. According to page 50 of the *Guide to the Open Budget Questionnaire*, "question 113 asks whether annual attestation audit reports include an executive summary. Audit reports can be fairly technical documents, and an executive summary of the report's finding can help make the report more accessible to the media and the public."

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>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 [Organic Law of the National System of Control and of the Office of the Comptroller General of the Republic], 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> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Informe de Auditoria a los Estados Financieros e Información Presupuestaria de la Cuenta General de la República 2008 [Audit Report of Financial Statements and Budget Information of the General Account of the Republic 2008] http://www.contraloria.gob.pe/wps/wcm/connect/d4171a004fb0df9297b09fe3f7c97d8a/informe_cta_2008.zip?MOD=AJPERES</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> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> 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>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> 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>	<p>a</p>
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119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

Contraloría General de la República [Office of the Comptroller General of the Republic]

<http://www.contraloria.gob.pe/>

Servicio de Atención de Denuncias [Complaint Service Center]

<http://www.contraloria.gob.pe/wps/portal/portalcgr/sad>

Información Estadística de Atención de Denuncias [Statistical Information on Complaint Service]

http://www.contraloria.gob.pe/wps/portal/portalcgr!/ut/p/c1/04_SB8K8xLLM9MSSzPy8xBz9CP0os3hHU0fvYE8TIwN3Vy9LA6MwjOAPEwNzQ8dAA6B8JE55T18jinQbENDt55Gfm6pfbSaUe6oqAgABc1Wrw!!/dl2/d1/L2dJOSEvUUt3QS9ZQnB3LzZfQTVBS1NJNDIwROVKOTAYVkhRSDQwNzFBNj!!/

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment: There is complaints section on the web page of the office of the comptroller (not the accounting office). Additionally, based on what appears in the media, many complaints reach the office of the Comptroller. I believe the appropriate answer should be "a."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer one to "a. I have included additional information in the citation.

a

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u> Article 81, Constitución Política del Perú, 1993 Reglamento del Congreso [Congress Regulations]. http://www.congreso.gob.pe/comisiones/2007/fiscalizacion.htm Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República [Organic Law of the National System of Control and of the Office of the Comptroller General of the Republic], 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> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. 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> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> 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> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> Reglamento del Congreso. Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República [Organic Law of the National System of Control and of the Office of the Comptroller General of the Republic], 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