

International Budget Project  
**OPEN BUDGET QUESTIONNAIRE**

**EL SALVADOR**

October 2005

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# International Budget Project OPEN BUDGET QUESTIONNAIRE EL SALVADOR

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## **Section One: The Availability of Budget Documents**

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

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

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2005
Executive's Budget Proposal	2005
Supporting Budget Documents	2005
Citizens budget	2005
Enacted Budget	2005
In-Year Reports	2005
Mid-Year Report	Not Available
Year-End Report	2004
Audit Report	Not Available

## Table 2. Internet Links for Key Budget Documents

*Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced But Not Available to the Public,” “Publicly Available, But Not on the Internet.”*

Budget Document	Website
Pre-Budget Statement	Not Produced
Budget Summary	<a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS05.HTML">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS05.HTML</a>
Executive’s Budget Proposal *	<a href="http://www.mh.gob.sv/pls/portal/url/ITEM/OEB281689A5C7E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/OEB281689A5C7E8CE04017AC050145F8</a>
Supporting Budget Documents	<a href="http://www.mh.gob.sv/pls/portal/url/ITEM/1028CC0799B12B72E04019AC6C017A82">http://www.mh.gob.sv/pls/portal/url/ITEM/1028CC0799B12B72E04019AC6C017A82</a>
Citizens budget	<a href="http://www.mh.gob.sv/pls/portal/url/ITEM/OE9E9F6A89B53E4DE04017AC05011096">http://www.mh.gob.sv/pls/portal/url/ITEM/OE9E9F6A89B53E4DE04017AC05011096</a>
Enacted Budget *	<a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENULEYPRE05.HTML">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENULEYPRE05.HTML</a>
In-Year Reports	Detailed quarterly reports <a href="http://www.mh.gob.sv/portal/page?_pageid=181,31739&amp;_dad=portal&amp;_schema=PORTAL">http://www.mh.gob.sv/portal/page?_pageid=181,31739&amp;_dad=portal&amp;_schema=PORTAL</a>  And monthly reports (only amounts) <a href="http://www.mh.gob.sv/portal/page?_pageid=181,31791&amp;_dad=portal&amp;_schema=PORTAL">http://www.mh.gob.sv/portal/page?_pageid=181,31791&amp;_dad=portal&amp;_schema=PORTAL</a>
Mid-Year Review	Not Produced
Year-End Report	<a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/INFORME04.HTM">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/INFORME04.HTM</a>  <a href="http://www.mh.gob.sv/portal/page?_pageid=181,35144&amp;_dad=portal&amp;_schema=PORTAL">http://www.mh.gob.sv/portal/page?_pageid=181,35144&amp;_dad=portal&amp;_schema=PORTAL</a>

Audit Report	Produced, But Not Available to the public.
Other Documents	<a href="http://www.mh.gob.sv/portal/page?_pageid=181,1&amp;_dad=portal&amp;_schema=PORTAL">http://www.mh.gob.sv/portal/page?_pageid=181,1&amp;_dad=portal&amp;_schema=PORTAL</a>
Relevant Ministries & Departments	<i>Ministerio de Hacienda:</i> <a href="http://www.mh.gob.sv">www.mh.gob.sv</a> <i>Corte de Cuentas:</i> <a href="http://www.cortedecuentas.gob.sv">www.cortedecuentas.gob.sv</a>

\*The budget project as such is published on the Internet and once it is approved the information is substituted by that of the officially approved budget. Once the budget is approved there is no access to both documents of the budget proposal; there is only access to the message to the Assembly and to the approved budget (Budget Law and Salary Law). Nevertheless, the information of the approved budget, including Assembly modifications has the same characteristics of the proposal. The link provided here for the “proposal” is to the message sent with the budget to the Assembly by the executive branch which is kept on the Internet. The link provided for the approved budget is to the micro-site of all the budget documents.

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

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

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

<sup>†</sup>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**

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

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

## **Section Two: The Executive's Budget Proposal**

*Notes on abbreviations:*

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

<b>The Executive’s Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit.</li> <li>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u>            See: <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS05.HTML">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS05.HTML</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> A more appropriate response to this question would be “b.” Every unit in the government is responsible for preparing its own budget. All the expenditures are classified by administrative unit and there is then a consolidation of amounts. Normally small units are not shown separately. The detailed budget is only known to the Ministry of Finance.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> See:  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS05.HTML">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS05.HTML</a>. The function is designated "Management Area (Area de Gestión)" in El Salvador.</p> <p><b>Peer Reviewer ONE Comment:</b> A more appropriate response to this question would be "a." I am not in a position to say whether the categorization is compatible with international standards. According to a February 2006 mission of the World Bank in El Salvador, there are good budgetary practices.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> See:  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS05.HTML">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS05.HTML</a></p> <p><b>Peer Reviewer ONE Comment:</b> I agree with "a" with the same comment as for question 2.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>Program-level data are presented for all expenditures.</li> <li>Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>No program-level data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> In order to answer this question the institutional budgets of the departments that had projects that were highly promoted in the media were reviewed. However, none of the budgets presented information for specific projects or programs. Nonetheless, the websites of some of the departments did publish information on certain project amounts, although they did not publish any details about the execution of the budget.</p> <p>Also, in some supporting budget documents the priorities of the government's plan, which will be addressed in the budget, are shown in detail; however no information on each project or program underway is shown in detail.  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> A more appropriate response to this question would be "a." The information is disaggregated at the program level for each one of the administrative units included in the budget.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ol style="list-style-type: none"> <li>Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>No, multi-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The budget of El Salvador is designed to take care of the priorities for one year only and not for periods longer than a year. The estimates available are based on other indicators not generated by the institutions that manage the budget.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> I agree. However, I am sure that in certain budgetary items other than operational or administrative expenditures, such as disbursements for external debt and long term contracts, some multi-year estimates exist.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The budget of El Salvador is designed to take care of the priorities for one year only and not for periods longer than a year. The estimates available are based on other indicators not generated by the institutions that manage the budget.</p> <p><b>Peer Reviewer ONE Comment:</b> The appropriate response to this question is “d,” but I have the same comment as I did for question 5.</p> <p><b>Peer Reviewer TWO Comment:</b> The budget does not provide a multiyear framework.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The Summary document or Budget synopsis (at <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS06.HTML">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/PRESUPUESTOS_ESTADO/MENUSUMARIOS06.HTML</a> ) presents a very detailed close-up of the revenue and its sources.</p> <p><b>Peer Reviewer ONE Comment:</b> The budget identifies the different sources of tax revenue individually, so “a.”</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b>Peer Reviewer ONE Comment:</b> As in question 7, the budget identifies all sources of income, including grants, sales of goods and services, interest or profit etc. The answer is "a."</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate revenue are presented.</li> <li>b. No, multi-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> El Salvador's budget is designed to take care of only one year's priorities and not for periods longer than a year.</p> <p><b>Peer Reviewer ONE Comment:</b> I had access to information (which of course is not public information) related to budget forecasts up to 2012. The Ministry of Finance predicts serious problems in the years 2010, 2011 and 2012. Apparently, there is no way to prevent these future crises. If the answer refers to public information, I agree with the option "b."</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

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)?
- 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).

d

Citation and/or comment: El Salvador's budget is designed to take care of only one year's priorities and not for periods longer than a year.

The budget expected revenue is only estimated for the budget's fiscal year and not for other years in advance. However, they provide an acceptable level of detailed analysis in reference to the expected revenue, identifying the sources of revenue.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**



<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> <li>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).</li> <li>Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>No, data on the outstanding debt are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher's response to this question was "d."</b> Data and /or estimates are presented of how much will be allocated to the payment of the public debt at the beginning of the fiscal period although the total amount of the debt is not shown. For the case of year 2005 it was estimated that the amount allocated to pay the public debt would be \$587.2 million.</p> <p>For better reference please read the document titled "<i>Mensaje del Proyecto del Presupuesto:</i>" <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8</a></p> <p><b>Peer Reviewer ONE Comment:</b> A more appropriate answer would be "a." There is not a figure for the outstanding debt, but there is a clear estimation of the net borrowing requirements. Also, it is not difficult to obtain details regarding the public debt. Naturally, this information is not included in the budget.</p> <p><b>Peer Reviewer TWO Comment:</b></p> <p><b>IBP Comment:</b> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, interest payments on the debt are presented.</li> <li>No, interest payments on the debt are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Read the document titled "<i>Mensaje del Proyecto del Presupuesto,</i>" Page 21: <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8</a></p> <p><b>Peer Reviewer ONE Comment:</b></p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

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).

d

Citation and/or comment:

**Researcher's response to this question was "d."** Comment to question 11.

**Peer Reviewer ONE Comment:** I agree with the answer "d." However, it is not difficult to obtain all the information related to the external and internal debt.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be "b." The executive's budget does not contain information on public debt outstanding but it gives fairly disaggregated information on public debt payments in Section VI of the document "*Análisis del gasto por Areas de Gestión del Presupuesto General del Estado y Presupuestos Especiales – Ejercicio 2005*", which is available through the link:

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

There is also a document on the public debt policy in a multi-year framework, called "*Política de Endeudamiento Público 2004-2009*", available through:

[http://www.mh.gob.sv/pls/portal/docs/PAGE/MH\\_PRINCIPAL/SUBIDAS/POEN0409.PDF](http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_PRINCIPAL/SUBIDAS/POEN0409.PDF)

**IBP Comment:** IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

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).

c

Citation and/or comment:

**Researcher's response to this question was "c."** Read the document titled "*Mensaje del Proyecto del Presupuesto,*" Page 5: <http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8>. What happens here is more than the simple omission of important details; no connection is made between the macroeconomic framework and the expenditure benefits of the budget.

**Peer Reviewer Comment:** My answer would be "c." I have reliable information from the Ministry of Finance in which they clearly make use of macroeconomics forecast in the budget. For example: they estimate that a GDP must grow at a minimum average annual rate of 5.0 to avoid serious budget unbalances. This information is not available for the public but not extremely difficult to obtain.

**Peer Reviewer TWO Comment:**

**IBP Comment:** IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.

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)?
- 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).

d

Citation and/or comment:

**Researcher's response to this question was "d."** Comment to question 14.

**Peer Reviewer ONE Comment:** A more appropriate answer would perhaps be "c." The budget specialists in the Assembly have this information. My comment is similar to the one for question 14.

**Peer Reviewer TWO Comment:** There is no sensitivity analysis at all.

**IBP Comment:** IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?

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

c

Citation and/or comment:

**Researcher's response to this question was "c."** The documents published on the Ministry of Finance's website mention the fiscal policy to be applied to each fiscal year. However, they do not show the explicit differences that exist from one fiscal year to the next. It cannot be said that the documentation presented evaluates how these policies affect expenditures although inferences can be made.

Read page 11 of the document titled "*Mensaje del Proyecto del Presupuesto:*"

<http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8>

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be "b." There is no detailed information about the impact of key policy proposals, but when the budget is presented to the assembly, MH (Ministry of Finance, by its Spanish initial letters) makes general estimations of the impact in some sectors. There is an implicit comparison between the new fiscal policy and the one proposed in the budget to be approved by the assembly.

**Peer Reviewer TWO Comment:**

**IBP Comment:** IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.

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?

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

Citation and/or comment: The documents published on the Ministry of Finance's website mention the fiscal policy to be applied to each fiscal year. However, they do not show explicitly the differences that exist from one fiscal year to the next. It cannot be said that the documentation presented evaluates how these policies affect revenues although at times it can be inferred. Perhaps there is a much more detailed explanation in relation to expenditures.

Read page 11 of the document titled "*Mensaje del Proyecto del Presupuesto:*"  
<http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8>

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

c

<b>Estimates for Years Prior to the Budget Year</b>	
<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"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information is not formally included in the budget. It does include the total expenditures and under the economic classification for BY-1 in the message, but not by administrative unit –at:  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8</a>.</p> <p>What little information is in fact presented by administrative unit is that of the decentralized entities. See page 27 ff. However, the Ministry of the Finance's page presents information for more than one year prior to the budget year. The National budgets since the year 2000 are included there. <a href="http://www.mh.gob.sv">www.mh.gob.sv</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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"> <li>All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function for BY-1.</li> <li>No expenditures classified by function are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> See comment to question 18.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> I think that “d” is correct. There is no classification by functional classification; only the autonomous agencies present more information in this form.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>No expenditures classified by economic classification are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher's response to this question was "b."</b> See comment to question 18.</p> <p><b>Peer Reviewer ONE Comment:</b> I am not in a position to say whether the categorization is compatible with international standards, but I don't think that there is another choice which is more appropriate than "b."</p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be "c." There is an economic classification of expenditures for BY-1 but at a very aggregate level. See Annexes 3 and 8 in:  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENSAJE-05.PDF">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENSAJE-05.PDF</a></p> <p><b>IBP Comment:</b> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries. Information is very broadly aggregated for BY-1, but it is presented in economic classification.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>No program-level expenditure data are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Like the answer to question 4, some supporting budget documents show in detail the priorities of El Salvador's government plan that will be covered in the budget; however there is no detailed information on each program or project that has already been executed.</p> <p><b>Peer Reviewer ONE Comment:</b> I agree: "d." Normally the supporting documentation for BY -1 does not include details for BY -1.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>



<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> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b>Peer Reviewer ONE Comment:</b> Normally there are no specific references to BY-1. I agree with “d,” with the same comment as for question 21.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>b. No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> See comment to question 18.</p> <p><b>Peer Reviewer ONE Comment:</b> My answer would be the same: “b” even though one can find information related to aggregate expenditures on the MH website. My response is due to the lack of information in the supporting documentation of BY for prior years budgets.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>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).</li> <li>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.</li> <li>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.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> See comment to question 18.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> I have the same comments as for the former questions.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Regarding this answer we have to mention that the budget document does not include information for the period's updated actual expenditures. However there is supporting documentation that does show updated data.</p> <p>For example, there are bulletins prepared by the Ministry of Finance that in August 2005 showed information that was updated until May-June 2005.</p> <p>Read:  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0E9BE779CFCCDC98E04017AC05013FD5">http://www.mh.gob.sv/pls/portal/url/ITEM/0E9BE779CFCCDC98E04017AC05013FD5</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> <li>Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher’s response to this question was “d.”</u></b></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> A more appropriate response to this question would be “c.” I know from the MH that they use the prior expenditure estimates and/or the real expenditures to estimate the proposed budget.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries. The question is assessing comparability across different forms of classification, not only prior expenditures and/or expenditure adjusted for inflation.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All tax revenues are identified individually for BY-1.</li> <li>Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>No tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> In pages 16 ff. of “<i>Mensaje</i>” at <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All non-tax revenues are identified individually for BY-1.</li> <li>Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>No non-tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher's response to this question was "a."</u></b></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> I agree with the response "a." According to the MH, their estimates of the future revenue collections are based on past performance, meaning that the real gaps (differences between the estimated data and the real collection of revenues) are updated by the MH using real figures reflecting six or more months of actual revenue collections.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b> A more appropriate response to this question would be "d." The figures for BY-1 revenues included in the supporting budget documentation ("<i>Mensaje del Proyecto del Presupuesto</i>") are the figures from the enacted BY-1 budget. They have not been updated with actual data.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries. The information presented for BY-1 is labeled as the enacted, not the adjusted amounts.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> The source I consulted said that the prior-year estimates are not presented; however, they use the figures to estimate the aggregate revenue, so "b" is a good answer.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>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.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> El Salvador is not used to working with multi-annual budget modalities. Nevertheless, as was mentioned in question 10, they offer an acceptable level of detail on the expected revenue, identifying the sources of revenue.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

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?

- 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).

Citation and/or comment: In the year 2005, the Ministry of Finance's website had financial reports containing income data for the year 2004 at year end.

Read:

<http://www.mh.gob.sv/pls/portal/url/ITEM/0EDC757D73F2B50EE04017AC050148BF>

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

d

33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

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

d

Citation and/or comment:

**Researcher's response to this question was "c."** However, in the year 2005 the Ministry of Finance's website presented financial reports containing data related to the public debt of 2004.

Read:

<http://www.mh.gob.sv/pls/portal/url/ITEM/0EDC757D73F2B50EE04017AC050148BF>

**Peer Reviewer ONE Comment:** I insist that the government presents detailed information on the public debt. The information is not included in the budget but it is easily obtained in the MH. My answer would be "b."

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be "d." Neither the executive's budget nor any supporting budget documentation includes information on the level of government debt for BY-1. They only include information on debt service payments for the current year. However, there is information on the debt in other sources related to the budget. See the links:

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

and [http://www.mh.gob.sv/pls/portal/docs/PAGE/MH\\_PRINCIPAL/SUBIDAS/POEN0409.PDF](http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_PRINCIPAL/SUBIDAS/POEN0409.PDF)

**IBP Comment:** IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- c. Before BY-3.
- d. No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation and/or comment:

**Researcher's response to this question was "d."**

**Peer Reviewer ONE Comment:** I had updated information related to debt figures. My answer would be "c."

**Peer Reviewer TWO Comment:**

**IBP Comment:** IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d



<b>Comprehensiveness</b>	
<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"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher's response to this question was "d."</u></b></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> A more appropriate response to this question would be "b." The Executive's budget contains information on "Presupuestos Especiales" of public institutions which do not belong to the central government. See: <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENULEYPRE05.HTML">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENULEYPRE05.HTML</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on intergovernmental transfers is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Information is presented on whether or not there were transfers between institutional departments but no detailed explanation is provided. In addition, general information can be found, for example, in the financial reports. In order to see an example review: <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EDC757D73F2B50EE04017AC050148BF">http://www.mh.gob.sv/pls/portal/url/ITEM/0EDC757D73F2B50EE04017AC050148BF</a> and <a href="http://www.mh.gob.sv/mh_2003/informe_financiero/informe2004/InformeGestion2004/ESTADO III.pdf">http://www.mh.gob.sv/mh_2003/informe_financiero/informe2004/InformeGestion2004/ESTADO III.pdf</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> The information on revenues for all the administrative units of the public sector includes information on the amount of intergovernmental transfers but the key transfers are not highlighted and there is no narrative discussion either.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on transfers to public corporations is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Information is presented on whether or not there were transfers to public corporations, but no detailed explanation is provided. In addition, general information can be found, for example in the financial reports. In order to see example review:  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EDC757D73F2B50EE04017AC050148BF">http://www.mh.gob.sv/pls/portal/url/ITEM/0EDC757D73F2B50EE04017AC050148BF</a> and  <a href="http://www.mh.gob.sv/mh_2003/informe-financiero/informe2004/InformeGestion2004/ESTADO III.pdf">http://www.mh.gob.sv/mh_2003/informe-financiero/informe2004/InformeGestion2004/ESTADO III.pdf</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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> <ol style="list-style-type: none"> <li>Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on quasi-fiscal activities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher's response to this question was "c."</u></b></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> A more appropriate response to this question would be "d." The main source of quasi-fiscal activities in El Salvador is the public financial system (Central Bank and other public financial institutions). The information included in the budget covers at most the non-financial public sector.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on financial assets is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The budget presents some information relating to it but with a low level of detail.</p> <p>Review  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB2816897307E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB2816897307E8CE04017AC050145F8</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> The budget includes somewhat detailed information on revenues from financial assets. See:  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/Sumarios06/Ingresos-05.pdf">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/Sumarios06/Ingresos-05.pdf</a></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value.</li> <li>Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on non-financial assets is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher's response to this question was "d."</u></b> in relation to this, it offers greater information on financial assets and little or no information on non-financial assets.  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB2816897307E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB2816897307E8CE04017AC050145F8</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> A more appropriate response to this question would be "c." The budget includes some information on revenues from non-financial assets. See:  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries. Information was not included in the cited reference document.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on expenditure arrears is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher's response to this question was "c."</b> The balances that are available at the end of the fiscal period are presented; however no explanation is provided for these figures.</p> <p><b>Peer Reviewer ONE Comment:</b> I agree. Expenditure arrears are presented but without any explanation.</p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be "d." There is no information on expenditure arrears in the Executive's budget. In any case, these do not seem to be a serious problem in El Salvador, although some suppliers complain that they do not receive payments owed by the government in a timely fashion.</p> <p><b>IBP Comment:</b> IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher's response to this question was "c."</b></p> <p><b>Peer Reviewer ONE Comment:</b></p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be "d." The Executive's budget does not include information on contingent liabilities.</p> <p><b>IBP Comment:</b> IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries. The Budget includes very little but still some information on pension systems and financial requirements.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Information on revenues obtained through liabilities such as Fines and Default Interests, Leasing of Assets, Warranties and Securities, etc. are included.</p> <p>For additional information see the revenue projections prepared by the Ministry of Finance for the year 2006.</p> <p><a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf</a></p> <p><b>Peer Reviewer ONE Comment:</b> I am not 100% sure about the exclusion of “some details.” Some of the most carefully estimated figures are those related to future liabilities. I have information related to government liabilities, mainly the “transfer certificates” whose amounts have been calculated from 2006 through 2020 or 2025. I am not really sure about the last year, but calculations exist.</p> <p><b>Peer Reviewer TWO Comment:</b> Future liabilities related to civil service pensions are treated in more detail in pp. 25-26 of the Citizens Budget:  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/GUIA_DEL_CIUDADANO/GDC2005.PDF">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/GUIA_DEL_CIUDADANO/GDC2005.PDF</a></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> <li>All sources of donor assistance are identified individually.</li> <li>At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>Less than two-thirds of sources of donor assistance are identified individually.</li> <li>No sources of donor assistance are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Comment Peer Reviewer ONE Comment:</b> I agree that all sources of assistance are identified individually:</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

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

c

Citation and/or comment:

**Researcher's response to this question was "d."**

**Peer Reviewer ONE Comment:** I really do not understand how the answer could be "d." One of the more carefully estimated figures is related to tax expenditures. Perhaps a deep explanation of this topic is not included in the annual budget but you can find the information. A more appropriate response to this question would be "b."

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be "c." See the information on the VAT's reimbursement to exporters and the "fiscal incentive" to exports in Annex 2 in:

[http://www.mh.gob.sv/pls/portal/docs/PAGE/MH\\_FINANZAS/MH\\_PRESUPUESTO/PRESUPUESTOS\\_ESTADO/MENSAJE-05.PDF](http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENSAJE-05.PDF)

**IBP Comment:** IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries. Some information is included in p. 31 of document cited by Peer Reviewer two, with no explanation.

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> <li>All earmarked revenues are identified individually.</li> <li>At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>Less than two-thirds of earmarked revenues are identified individually.</li> <li>No earmarked revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher's response to this question was "d."</b> In El Salvador, expenses presented in the nation's general budget are not earmarked. Although it is likely that this is done in the institutional budgets of each government department. At any rate, the identification of expenditures is not too specific.</p> <p><b>Peer Reviewer ONE Comment:</b></p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be "a." The earmarked revenues in El Salvador are the taxes on cigarettes, alcoholic beverages, and guns to finance FOSALUD, and the tax on diesel and gasoline to finance FOVIAL. They are labeled as "revenues from special contributions" in:  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf</a></p> <p><b>IBP Comment:</b> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>One percent or less of expenditure is dedicated to secret items.</li> <li>Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> El Salvador's budget does not identify "secret items." For example, the national defense expenditures do not specify which of these expenses is for military intelligence or for the State. Nor does the budget for the Ministry of Defense contemplate an item of reserved expenditures.</p> <p><b>Peer Reviewer ONE Comment:</b> I tried to identify the figure for the "secret item" but there is no information related to this expenditure. The only secret vote is the president's and its amount could be between 5 to 7 million.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>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.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> A very superficial explanation is given in a number of documents as to how these elements are related. For example, one of these documents is “<i>Mensaje del Presupuesto</i>” for 2005; however, this document does not go into specific details such as its relationship with the administrative units and there is no link to the goals that each of these units is to achieve.</p> <p><a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5B7E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5B7E8CE04017AC050145F8</a></p> <p><b>Peer Reviewer ONE Comment:</b> Perhaps my response to the question would be the same: “c.”</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>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.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Some thoughts on the subject. El Salvador’s budget shows quantitative data calculated for the current fiscal year only. However, for the year of the fiscal period it goes into some general details as to how the budget is related to the government plan’s goals.</p> <p><b>Peer Reviewer ONE Comment:</b> I would agree with “d” but only considering that the link is not related to a multi-year period. If we consider the current budget there are many links between the figures and governmental policies.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>Non-financial data are presented for all programs.</li> <li>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>No non-financial data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Information on non-financial data is quite scarce in the nation's general budget documents published by the Ministry of the Finance. For example, some information on beneficiaries shown in the 2005 budget refers to the transfers that the municipal mayor's offices will receive. In cases where public institutions make transfers to private institutions the institutions that receive the funds are generally stated as well as the amounts transferred. To see an example of this see the budget of the Ministry of Education: <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/presupuestos05/LP3100-05.pdf">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/presupuestos05/LP3100-05.pdf</a></p> <p>It is likely that this information is included in the institutional budget of each of the public offices; however it is not shown in great detail in the budget's document.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> The only non-financial data included in the Executive's budget is related to the number of public employees: <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENULEYSAL05.HTML">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRESUPUESTOS_ESTADO/MENULEYSAL05.HTML</a></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> <li>The non-financial data are very useful for assessing program performance.</li> <li>The non-financial data are mostly useful for assessing program performance.</li> <li>The non-financial data are somewhat useful for assessing program performance.</li> <li>No non-financial data are provided or they are not useful for assessing program performance.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Periodically, the Ministry of the Finance publishes information that thoroughly explains how the budget is being spent. However, the non-financial information published does not allow performance assessments to be carried out.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> I agree with "d." It is easy to find how the budget is executed but non-financial data cannot be found.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<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"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The budget does not show performance indicators or information on the achievement of goals for the programs that are in process.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> The source consulted said that there are no performance indicators, so "d" is a good answer.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Although the nation's budget does not show performance indicators, the institutional budgets, which are part of the nation's budget law, contain tables that explain, in a general manner, the relationship between what is expected (or objectives) and the resources assigned.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> No performance indicators are used, so I agree with the response.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

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

Citation and/or comment: In some manner an explanation on how the government's social policies have an impact on easing the country's poverty is presented. However, it cannot be said that a detailed analysis of how the budget will benefit the poorest sectors of the general population is given. Usually it describes the general lines of action that the government shall undertake to reduce the problem through the different plans of action.

For an example, read pages 6-8

<http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8>

**Peer Reviewer ONE Comment:** There are not details in the information related to the effects on the poorest, so "c."

**Peer Reviewer TWO Comment:**

c

<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<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>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No schedule is presented for the programming of revenue from taxes or the expenses that will be assigned to this income. But it does show the program of expected revenues from taxes, duties and rights.  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUES TO/PRESUPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUES TO/PRESUPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf</a></p> <p><b>Peer Reviewer ONE Comment:</b> There is clear and sufficient information on the tax rate. A fee schedule for all revenue sources is not available, so “b” is a good answer.</p> <p><b>Peer Reviewer TWO Comment:</b> The information on tax rates and fee schedules is not contained in the Executive's budget but it is available through the web page of the Ministry of Finance:  <a href="http://www.mh.gob.sv/portal/page?_pageid=182,1&amp;_dad=portal&amp;_schema=PORTAL">http://www.mh.gob.sv/portal/page?_pageid=182,1&amp;_dad=portal&amp;_schema=PORTAL</a></p>	<div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block; margin: auto;">b</div>

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

- a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
- c. Yes, some analysis is presented, but it lacks important details.
- d. No analysis on the distribution of the tax burden is presented.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

**Researcher's response to this question was "c."** Information is presented on expected revenues from the collection of taxes; however no information is presented on the distribution it shall have among the different sectors of the population.

**Peer Reviewer ONE Comment:** This information is rarely released to the public so an appropriate response to this question would be "c."

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be "d." I do not think that the information publicly available allows people to know the distribution of the tax burden among different social sectors.

**IBP Comment:** IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

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 both a narrative discussion and quantitative estimates.
- 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).

a

Citation and/or comment:

**Researcher's response to this question was "a."** General information that explains, at least, the conditions associated with the IFI's assistance and some quantitative estimates are presented. This information includes references to the covenants or agreements signed with the IFI where it may be possible to find out more about the matter. For an example, check the 2005 budget revenue projections (page 3 on):

[http://www.mh.gob.sv/pls/portal/docs/PAGE/MH\\_FINANZAS/MH\\_PRESUPUESTO/PRES\\_UPUESTOS\\_ESTADO/Sumarios05/Ingresos-05.pdf](http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRES_UPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf)

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be "b." Some information is available (mainly quantitative estimates and data on the distribution of the funds by IFIs), but I would not call it "extensive" and it lacks a narrative discussion.

**IBP Comment:** IBP editors chose answer "a" to maintain consistency with the criteria used for selecting answers across 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 both a narrative discussion and quantitative estimates.
- 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).

b

Citation and/or comment:

**Researcher's response to this question was "a."** General information that explains, at least, the conditions associated with the assistance provided by foreign nations and some quantitative estimates are presented. This information includes references to the covenants or agreements signed with the nations where it may be possible to find out more about the matter. For an example, check the 2005 budget revenue projections (page 3 on):

[http://www.mh.gob.sv/pls/portal/docs/PAGE/MH\\_FINANZAS/MH\\_PRESUPUESTO/PRES\\_UPUESTOS\\_ESTADO/Sumarios05/Ingresos-05.pdf](http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_PRESUPUESTO/PRES_UPUESTOS_ESTADO/Sumarios05/Ingresos-05.pdf)

**Peer Reviewer ONE Comment:** I really do not agree with "a." Perhaps the information that the MH presents to the Assembly contains extensive information, but it is not available to the public. My answer would be "b."

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be "b." Again, there are quantitative estimates but there is not a narrative discussion which includes an explanatory analysis of the conditions associated with donors' assistance.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>Yes, it provides a summary that is very informative.</li> <li>Yes, it provides a summary that is somewhat informative.</li> <li>Yes, but the summary is not very informative.</li> <li>No, it does not provide a summary.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> A document titled “<i>Mensaje del Proyecto del Presupuesto</i>” is presented where the budget’s direction and its proposals are explained in a general fashion.  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8</a></p> <p>A citizens’ version is also shown under the title “<i>Guía Ciudadana del Presupuesto,</i>” which explains the contents of the Nation’s Budget Law in a less technical language.  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0E9E9F6A89B53E4DE04017AC05011096">http://www.mh.gob.sv/pls/portal/url/ITEM/0E9E9F6A89B53E4DE04017AC05011096</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ol style="list-style-type: none"> <li>Yes, it publishes a citizens budget that is very informative.</li> <li>Yes, it publishes a citizens budget that is somewhat informative.</li> <li>Yes, but the citizens budget is not very informative.</li> <li>No, it does not publish a citizens budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> A citizens’ version is presented under the title “<i>Guía Ciudadana del Presupuesto,</i>” which explains the content of the Nation’s Budget Law in a less technical language.  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0E9E9F6A89B53E4DE04017AC05011096">http://www.mh.gob.sv/pls/portal/url/ITEM/0E9E9F6A89B53E4DE04017AC05011096</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> This is true. The guide exists but it is not duly spread among the population.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>



<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> <li>Yes, thorough definitions of budget terms are provided.</li> <li>Yes, definitions are provided, but some details are excluded.</li> <li>Yes, some definitions are provided, but it lacks important details.</li> <li>No, definitions are not provided.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Some concepts associated with the budget are described in:  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0E9E9F6A89B53E4DE04017AC05011096">http://www.mh.gob.sv/pls/portal/url/ITEM/0E9E9F6A89B53E4DE04017AC05011096</a></p> <p><b>Peer Reviewer ONE Comment:</b> “b” with the same comment as for question 61.</p> <p><b>Peer Reviewer TWO Comment:</b> I think the citizens budget makes an acceptable effort in this regard:  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/GUIA DEL CIUDADANO/GDC2005.PDF">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/GUIA DEL CIUDADANO/GDC2005.PDF</a></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>63. Does the executive make available to the public a summary of the budget process?</p> <ol style="list-style-type: none"> <li>Yes, it includes a summary of the budget process that is very informative.</li> <li>Yes, it includes a summary of the budget process that is somewhat informative.</li> <li>Yes, but the summary of the budget process is not very informative.</li> <li>No, it does not include a summary of the budget process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher’s response to this question was “c.”</b> Perhaps the “<i>Guia General del Ciudadano</i>” can be considered a summary of the process. However it has more text than financial data. For reference see:  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0E9E9F6A89B53E4DE04017AC05011096">http://www.mh.gob.sv/pls/portal/url/ITEM/0E9E9F6A89B53E4DE04017AC05011096</a></p> <p><b>Peer Reviewer ONE Comment:</b> “c” with the same comment as for question 61.</p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be “b.” I think that the Citizens Budget contains an explanation of the budget process which is quite acceptable for non-specialists.  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/GUIA DEL CIUDADANO/GDC2005.PDF">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH PRESUPUESTO/GUIA DEL CIUDADANO/GDC2005.PDF</a></p> <p><b>IBP Comment:</b> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ol style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>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.</li> <li>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.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>a. In practice, no highly disaggregated expenditure information is available.</li> <li>b. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Probidad's experience shows that it is not feasible to obtain disaggregated information on the expenditures by individual program, at least for each Ministry.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

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

c

Citation and/or comment:

**Researcher's response to this question was "c."** Some institutions publish this type of non-financial information on their web sites. An example of this is the Ministry of Education. [http://www.mined.gob.sv/gestion\\_mined/Plan\\_Nacional\\_2021/principal.asp](http://www.mined.gob.sv/gestion_mined/Plan_Nacional_2021/principal.asp) or the Ministry of Livestock and Agriculture.

**Peer Reviewer ONE Comment:** Perhaps there are exceptions, but generally no highly disaggregated non-financial information is available to the public. My answer would be "d."

**Peer Reviewer TWO Comment:**

**IBP Comment:** IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.

## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> <li>a. The release date is set in permanent law.</li> <li>b. The executive announces the release date at least two months in advance.</li> <li>c. The executive announces the release date less than two months but more than two weeks in advance.</li> <li>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher's response to this question was "d."</u></b></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> Article 167 of the Constitution prescribes that the budget be sent by the executive to the legislative assembly at least three months before the beginning of the next fiscal year. In practice, this date varies considerably.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ul style="list-style-type: none"> <li>a. Yes, a detailed timetable is released to the public.</li> <li>b. Yes, a timetable is released, but some details are excluded.</li> <li>c. Yes, a timetable is released, but it lacks important details.</li> <li>d. No, a timetable is not issued to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> <li>The executive adheres to the dates in its timetable.</li> <li>The executive adheres to most of the key dates in its timetable.</li> <li>The executive has difficulty adhering to most of the dates in its timetable.</li> <li>The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher’s response to this question was “d.”</u></b> It is publicly know that it is the parliament (legislative assembly) who consults the executive to scrutinize more about the priorities defined in the budget proposal.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> I know that there is a special committee or “special commission for budgetary purposes” at the Assembly. The MH ordinarily makes presentations to the committee to negotiate some aspects of the budget proposal, particularly topics related to the external debt. My response would be “b.”</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>72. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Although the document does not formally exist, once the nation’s budget proposal is formally presented to the public, at the same time, a package of documents is also presented which are:</p> <ol style="list-style-type: none"> <li>Budget summary</li> <li>Message from the Nation’s Budget Proposal</li> <li>Law of the State’s general budget and of special budgets</li> <li>Salary Law</li> </ol> <p>See:  <a href="http://www.mh.gob.sv/portal/page?_pageid=181,31870&amp;_dad=portal&amp;_schema=P ORTAL">http://www.mh.gob.sv/portal/page?_pageid=181,31870&amp;_dad=portal&amp;_schema=P ORTAL</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> However, the “<i>Mensaje del Presupuesto</i>” includes the planned budget policy for the fiscal year.  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8">http://www.mh.gob.sv/pls/portal/url/ITEM/0EB281689A5C7E8CE04017AC050145F8</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> “d.” A pre-budget statement is not released before the budget is approved. There are no prior explanations about the government policies.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>



<b>Legislative Approval of the Budget</b>		
<p data-bbox="212 243 1234 302">75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> <li data-bbox="332 338 1292 401">a. The legislature receives the budget at least three months before the start of the budget year.</li> <li data-bbox="332 405 1224 468">b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li data-bbox="332 472 1276 535">c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li data-bbox="332 539 1289 564">d. The legislature does not receive the budget before the start of the budget year.</li> <li data-bbox="332 569 841 594">e. Not applicable/other (please comment).</li> </ul> <p data-bbox="332 630 1292 758"><u>Citation and/or comment:</u> According to the third clause of article 166 of the constitution of the Republic the budget proposal for the income and expenditure must be presented before the legislative assembly, at least three months before the new fiscal year.</p> <p data-bbox="212 793 1304 884"><b>Peer Reviewer ONE Comment:</b> This is correct. The law requires the budget to be presented three months before the new fiscal year begins, and normally the budget year is presented on time.</p> <p data-bbox="212 919 1260 951"><b>Peer Reviewer TWO Comment:</b> Article 167 of the Constitution includes that statement.</p>	<div data-bbox="1354 447 1419 520" style="border: 1px solid black; padding: 5px; width: 40px; margin: auto;">a</div>	
<p data-bbox="212 987 1304 1077">76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> <li data-bbox="332 1113 1281 1209">a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li data-bbox="332 1213 1284 1276">b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li data-bbox="332 1281 1292 1344">c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li data-bbox="332 1348 1317 1411">d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li data-bbox="332 1415 841 1440">e. Not applicable/other (please comment).</li> </ul> <p data-bbox="332 1476 634 1501"><u>Citation and/or comment:</u></p> <p data-bbox="212 1537 1292 1627"><b>Researcher's response to this question was "c."</b> Citizen groups may request a hearing before the Finance Commission and the special budget committees to present their points of view on the presented budget proposal.</p> <p data-bbox="212 1663 1292 1726"><b>Peer Reviewer ONE Comment:</b> I have never seen a public discussion on this topic. Maybe "d" would be a better answer, although it is possible to have meetings with the commission.</p> <p data-bbox="212 1761 610 1793"><b>Peer Reviewer TWO Comment:</b></p> <p data-bbox="212 1829 1292 1892"><b>IBP Comment:</b> IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div data-bbox="1354 1157 1419 1230" style="border: 1px solid black; padding: 5px; width: 40px; margin: auto;">c</div>	

77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

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

Citation and/or comment:

**Peer Reviewer ONE Comment:** Perhaps “c” is an appropriate answer. Congressmen are usually invited by the media to explain certain topics related to changes in the budget year. However, there are no official public hearings.

**Peer Reviewer TWO Comment:**

b

<p>78. 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"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher’s response to this question was “c.”</b> Citizen groups may request a hearing before to the legislative commission but to date there is no knowledge of a joint session between civil society, administrative units and Assembly members. Citizen groups may participate without a voice or the right to vote when the sessions held is between the assembly members and the administrative units.</p> <p><b>Researcher’s Response to Peer Review:</b> There are public hearings, although we are of the opinion that they are still limited and therefore the most appropriate answer would be “c.”</p> <p><b>Reviewer ONE Comment:</b> My comment is the same as for question 77, and my response to this question would be “c.”</p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be “d.” There are no formal hearings in the legislature to discuss the budget in which testimony from the public is heard.</p> <p><b>IBP Comment:</b> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> <li>Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>Yes, the committees release reports, but some details are excluded.</li> <li>Yes, the committees release reports, but they are not very informative.</li> <li>No, the committees do not release reports or do not hold public hearings.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> There are press reports where the opinion of some legislators has been consulted.</p> <p><b>Peer Reviewer ONE Comment:</b> I agree with the comment. Only press reports, usually biased or inaccurate, are known to the public. My response would be “d.”</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ol style="list-style-type: none"> <li>a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response.</li> <li>b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely.</li> <li>c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely.</li> <li>d. The executive responds selectively or ignores such legislative requests.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Peer Reviewer ONE Comment:</b> It is correct that “a” is the best answer. There are detailed explanations from the MH at the request of congressmen, and they are known to the public, particularly through the media. Several times the Minister of Finance has been forced to explain some budget proposals, especially those related with the external or internal debt.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>a. Yes, the legislature is provided extensive information on all spending on secret items.</li> <li>b. Yes, the legislature is provided information on spending on secret items, but some details are excluded.</li> <li>c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details.</li> <li>d. No, the legislature is provided no information on secret items.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher’s response to this question was “c.”</b> It is likely that some important information is omitted.</p> <p><b>Peer Reviewer ONE Comment:</b> Secret items are a banned or “taboo” aspect of the budget. In the past years members of opposition parties have requested the elimination of these items. There is no information regarding these items, their amount or the funds’ destination. My response to this question would be “d.”</p> <p><b>Peer Reviewer TWO Comment:</b> The legislature is provided very little information on secret items.</p> <p><b>IBP Comment:</b> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> <li>Yes, the legislature has unlimited authority to amend the budget.</li> <li>Yes, the legislature has authority to amend the budget, with some limitations.</li> <li>Yes, the legislature has authority to amend the budget, but its authority is very limited.</li> <li>No, the legislature does not have any authority to amend the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> These amendments can be made after they are discussed and approved in Congress. This is according to article 131, clause 8 of the Constitution of the Republic of El Salvador.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> According to the law, the assembly has the authority to amend the budget. The problem is that the structure (with political parties inside the assembly) does not allow a real discussion or a serious analysis of the budget. But “a” is the correct answer.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> <li>The approved budget includes program-level detail.</li> <li>The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The approved budget includes only departmental totals.</li> <li>The approved budget includes less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

## Executive's Implementation of the Budget

84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

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

a

Citation and/or comment: The Ministry of the Finance prepares monthly executive reports. These reports can be accessed at the Ministry of the Finance's website. However, they lack information by administrative units or function. For an example see:

<http://www.mh.gob.sv/pls/portal/url/ITEM/0EDD1A7D19E6EE61E04017AC050148C1>

On the other hand, there are quarterly reports with greater detail and better explanations at:

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

**Peer Reviewer ONE Comment:** There are monthly reports, so my answer is "a".

**Peer Reviewer TWO Comment:** Link for the monthly reports:

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

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

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

a

Citation and/or comment: The executive reports presented on the national budget's expenditures seem to be very up to date and they cover the greater part of the programmed expenditures. However, to answer the questionnaire no document was used in order to contrast that the data presented in these reports is actual.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** The reports cover all expenditures, but the disaggregating of the data is not as detailed as in the budget.

<p>86. 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> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all expenditures.</li> <li>Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> No comparisons are made.</p> <p><b>Peer Reviewer ONE Comment:</b> This is correct. The in-year reports do not contain any comparison with the budget (or expenditures) of the previous year.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> <li>In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>In-year reports on actual revenue collections are released at least every quarter.</li> <li>In-year reports on actual revenue collections are released at least semi-annually.</li> <li>In-year reports on actual revenue collections by source of revenue are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Peer Reviewer ONE Comment:</b></p> <p><b>Peer Reviewer TWO Comment:</b> The monthly reports are focused on expenditures rather than on revenues. However, they include highly aggregated information on revenues classified by three sources: “General Fund” of the Nation, external loans, and grants. Information on actual revenue collection by source of revenue can be found in the “Boletín Estadístico” released monthly by the Central Bank and available on the Internet:  <a href="http://www.bcr.gob.sv/publicaciones/boletin.html">http://www.bcr.gob.sv/publicaciones/boletin.html</a></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> <li>In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>In-year reports on actual revenue collections are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher’s response to this question was “b.”</u></b></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Perhaps “b” is a good answer. I am not 100% sure of the share of revenue covered by in-year reports.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b> A more appropriate response to this question would be “a.” However, data on actual revenue collections are presented at a very aggregate level, as mentioned above (see my comment for question 87).</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all revenue sources.</li> <li>Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> “d.” The comparisons are surely made, but they are not available to the public.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports on actual borrowing are released at least every month.</li> <li>Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>No, in-year reports on actual borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher’s response to this question was “d.”</b> This information is made public at the end of the execution of the fiscal year in the financial management reports.  <a href="http://www.mh.gob.sv/portal/page?_pageid=181,35162&amp;_dad=portal&amp;_schema=PORTAL">http://www.mh.gob.sv/portal/page?_pageid=181,35162&amp;_dad=portal&amp;_schema=PORTAL</a></p> <p><b>Peer Reviewer ONE Comment:</b> Yearly reports are the only data available on actual borrowing, so “d.”</p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be “a.” The monthly reports include information on actual borrowing. However, they only have data on new borrowing, not on debt outstanding, and the information is highly aggregated.</p> <p><b>IBP Comment:</b> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>91. 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"> <li>Yes, extensive information related to the composition of government debt is presented.</li> <li>Yes, key additional information is presented, but some details are excluded.</li> <li>Yes, some additional information is presented, but it lacks important details.</li> <li>No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Peer Reviewer ONE Comment:</b></p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>92. 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"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher’s response to this question was “a.”</u></b></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> The response could be “a.” Unfortunately I could not confirm the time elapsed.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b> A more appropriate response to this question would be “b.” Information is not available within a month of the end of the period.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>93. 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"> <li>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.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>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.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The Executive branch issues expenditure Analysis reports by management area of the State’s General Budget and Special Budgets – Fiscal year 2005, which offer a summary of the Central Government’s preliminary budget situation.  <a href="http://www.mh.gob.sv/portal/page?_pageid=181,35144&amp;_dad=portal&amp;_schema=PORTAL">http://www.mh.gob.sv/portal/page?_pageid=181,35144&amp;_dad=portal&amp;_schema=PORTAL</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>94. 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"> <li>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.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b>Peer Reviewer ONE Comment:</b> This is the same situation: there is no detailed information released to the public at the middle of the fiscal year, so “d.”</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b>Peer Reviewer ONE Comment:</b> The law requires legislature approval for increases or transfers in funds assigned to administrative units. The response is “a.”</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>98. 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"> <li>There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>No, the procurement process was not open and competitive in practice.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher’s response to this question was “c.”</b> The General Court of Accounts of the Republic is the institution in charge of carrying out this type of follow up and reporting irregularities to the institutions that commit them. The media (usually the written press) reports the irregularities detected by the General Court of Accounts.</p> <p><b>Peer Reviewer ONE Comment:</b> The entity in charge of the audit of the procurement of goods and services makes the reports only in ex-post analysis. There is a law that regulates the acquisition of goods and services (LACAP). I consider that “b” would be a better response. The findings when the entity finds irregularities are normally prosecuted.</p> <p><b>Peer Reviewer TWO Comment:</b></p> <p><b>IBP Comment:</b> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> All complementary budgets are approved before they are executed by the legislative assembly; however it is not very common for these types of budgets to be formulated.</p> <p><b>Peer Reviewer ONE Comment:</b> I agree with “a.” Sometimes (it has happened in the past years) the yearly budget has not been approved in the legislature. In these cases, the law allows to continue the former budget until the new one is approved. Supplemental budgets are sometimes the cause of delays in approval. I agree with “a” because they are rarely proposed.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>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.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> Not enough information is made available to the public to clearly determine the size of a supplemental fund –in the event that it is approved- relative to the size of the original budget.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>101. 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"> <li>Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>Such expenditure takes place without legislative approval.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher’s response to this question was “a.”</u></b></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> My response would be “c.” According to the law, expenditures are approved three months after the end of the fiscal year. There is a requirement for the administrative units to present the Report of Activities to the legislature in which expenditures are the most important issue.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b> Usually, the budget includes small accounts for “unforeseeable” events (“imprevistos”). These should be approved before the funds are expended.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

### Executive's Year-end report and the Supreme Audit Institution

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

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

Citation and/or comment: The sixth clause of article 167 of the Constitution of the Republic establishes that "The Ministry of Finance will (also) present to the legislative assembly, within three months after each fiscal year ends, the general status of the last budget and the status of the Public Treasury and Fiscal Wealth." As stated in the same article, it is the responsibility of the Council of Ministers to present to the Assembly, within two months after each year ends, the report of the Public Administration's work in the year that has ended.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** Article 168 of the Constitution prescribes that the executive, through the Minister of Finance, present a year-end report discussing the budget's actual outcome. This report should be presented within three months of the end of the previous fiscal year.

a

103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?

- 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).

Citation and/or comment:

**Researcher's answer to this question was "d."**

**Peer Reviewer ONE Comment:** Supposedly all governmental expenditures must be audited, but there no document is released in the year-end report. However, the audit process is a legal requirement and all the outcomes are audited. My response would be "d" because information on this topic is not released.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be "c." The year-end report includes data audited by the Supreme Audit Institution, called "Corte de Cuentas", but not all data on actual outcomes have been audited and it is not clear what percentage of the data has been audited.

**IBP Comment:** IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries. The report is not public.

d



104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

c

Citation and/or comment:

**Researcher's answer to this question was "c."** An explanation (or narrative) on these differences is not presented. But some reports do include tables that demonstrate these variations.

These reports are the quarterly budget bulletins.

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

**Peer Reviewer ONE Comment:** Some explanations are presented, but not in detail. My response would also be "c."

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be "b." The year-end report provides an explanation for the differences between the enacted levels and the actual outcomes for expenditures, highlighting key differences. However, some details are excluded. See pp. 52, 57-58 and 78-93 in Chapter II of the year-end report in this link: [http://www.mh.gob.sv/pls/portal/docs/PAGE/MH\\_FINANZAS/MH\\_CONTABILIDAD\\_GUBERNAMENTAL/INFORME\\_FINANCIERA/INDEX.HTM](http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/INDEX.HTM)

**IBP Comment:** IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.

105. 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, or another document released to the public by the executive (please specify below)?

- 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).

b

Citation and/or comment:

**Researcher's 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 disaggregating of the data is somewhat detailed but it does not include information at the program level in all cases.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher’s response to this question was “c.”</b> Financial data is presented on the variations between the estimated income and the actual income collected. Demonstrative status of the budget execution of the central government revenue. See:  <a href="http://www.mh.gob.sv/pls/portal/url/ITEM/0EDC757D73F2B50EE04017AC050148BF">http://www.mh.gob.sv/pls/portal/url/ITEM/0EDC757D73F2B50EE04017AC050148BF</a></p> <p>For the rest of the entities revise the financial statements on:  <a href="http://www.mh.gob.sv/portal/page?_pageid=181,35162&amp;_dad=portal&amp;_schema=PORTAL">http://www.mh.gob.sv/portal/page?_pageid=181,35162&amp;_dad=portal&amp;_schema=PORTAL</a></p> <p><b>Peer Reviewer ONE Comment:</b> A more appropriate response to this question would be “b.” I think there is more information for revenues than for expenditures.</p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be “a.” The year-end report provides an acceptable explanation for the differences between the enacted levels and the actual outcomes for revenues. See pp. 52-57 and 78-97 in Chapter II of the year-end report in this link:  <a href="http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/INDEX.HTM">http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/INDEX.HTM</a></p> <p><b>IBP Comment:</b> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), 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"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Peer Reviewer ONE Comment:</b> I agree. There are no explanations or reports on this topic.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> It is likely that the report presented by the council of ministers includes this type of information; however it is not made public.</p> <p><b>Peer Reviewer ONE Comment:</b> Non-financial data are rarely found in public documents. My response to this question would also be “d.”</p> <p><b>Peer Reviewer TWO Comment:</b> This kind of data is partially provided by the Annual Reports (“Memorias de Labores”) that each minister must present to the Legislative Assembly at mid-year (each July).</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The nation’s budget does not include performance indicators.</p> <p><b>Peer Reviewer ONE Comment:</b> Exactly: the budget year does not include any performance indicators. My answer is the same, “d.”</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation and/or comment: This information is not included in the budget's financial reports; nevertheless it is likely that the activity reports presented by the different units allow making these inferences.

**Peer Reviewer ONE Comment:** The government is strongly focused on benefiting the most impoverished populations. However, there are not extensive explanations on the actual outcome. I would say that a more adequate response to this question would be "c" because the reports released by some ministries have much data related to the benefits provided to the most impoverished population. The reports of the units related with housing, public health, agriculture, education and the services provided by the FISDL (Social Fund for the Local Development) have rich information on these explanations.

**Peer Reviewer TWO Comment:** The year-end report includes some quantitative information regarding those differences (for instance, on the Fondo de Inversión Social para el Desarrollo Local (FISDL) and other social programs) but it provides few details and there is no explanation for such differences.

d

111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?

- 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).

c

Citation and/or comment:

**Researcher's response to this question was "d."** No reports are presented about extra-budgetary funds spent during the fiscal year.

**Peer Reviewer ONE Comment:** I could not find any references related to extra-budgetary funds. I agree with the answer, "d."

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be "a." The year-end report includes an entire chapter describing the financial and budgetary stance of the "Special Funds" and "Extraordinary Budgets" related to specific programs of some governmental institutions. Look at Chapter V in:  
[http://www.mh.gob.sv/pls/portal/docs/PAGE/MH\\_FINANZAS/MH\\_CONTABILIDAD\\_GUBERNAMENTAL/INFORME\\_FINANCIERA/INDEX.HTM](http://www.mh.gob.sv/pls/portal/docs/PAGE/MH_FINANZAS/MH_CONTABILIDAD_GUBERNAMENTAL/INFORME_FINANCIERA/INDEX.HTM)

**IBP Comment:** IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries. Some information is included, but it is not exhaustive.

<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Generally the audit reports are kept in confidence although sometimes information is leaked to the press if irregularities are detected in reference to the execution of the budget.</p> <p><b>Peer Reviewer ONE Comment:</b> My comment is almost the same as for question 103. I agree with the answer, “d.”</p> <p><b>Peer Reviewer TWO Comment:</b> The reports prepared by the Supreme Audit Institution (SAI) or “Corte de Cuentas” are not released to the public. There is a wide consensus among different social sectors about the inefficiency -and even corruption- of the Corte de Cuentas. Its image among most of the population is particularly poor in a country where public confidence in political institutions is in short supply.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ol style="list-style-type: none"> <li>All expenditures have been audited and the reports released to the public.</li> <li>Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>Expenditures representing less than two-thirds of expenditure have been audited.</li> <li>No expenditures have been audited, or the reports have not been released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b>Researcher’s response to this question was “d.”</b> Probably most of the expenditures have already been audited but these reports are not public.</p> <p><b>Peer Reviewer ONE Comment:</b> The entity in charge of auditing the public expenditure (Corte de Cuentas) has offices or full-time representatives in each ministry and all the other public units. In my opinion, all expenditures have been audited, but reports are rarely released to the public. A more appropriate response to this question would be “b.”</p> <p><b>Peer Reviewer TWO Comment:</b> Lack of transparency is one of the biggest problems regarding the activities undertaken by the SAI.</p> <p><b>IBP Comment:</b> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ol style="list-style-type: none"> <li>All of these audit reports include an executive summary.</li> <li>Most of these reports include an executive summary.</li> <li>Some of these reports include an executive summary.</li> <li>None of these audit reports include an executive summary, or such reports are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> These reports are not made public.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> In this case, I agree with the answer “d”, because it is not released to the public. Reports do exist, but they are considered confidential information.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>115. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ol style="list-style-type: none"> <li>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.</li> <li>No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> This is correct, according to the law. There is a normative procedure established in the law to remove the head of the SAI. My response is also “a.”</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b>Peer Reviewer ONE Comment:</b> Could be “a” but the Assembly or legislature has the authority to require SAI to undertake some special audits. I Agree with “a.”</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b>Researcher’s response to this question was “a.”</b> SAI defines its own budget and then presents it before the council of ministers to have it included in the Central Government’s budget. SAI is an autonomous institution of the executive branch. The legislative body approves its budget. It is estimated that SAI’s funding is coherent with the amount of resources needed to fulfill its mandate.</p> <p><b>Peer Reviewer ONE Comment:</b> The comment is correct. My response would be “a.”</p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would probably be “c.” Besides the “politicization” and inefficiency of the Corte de Cuentas, the funding available to the SAI is probably not consistent with the resources it needs to fulfill its mandate (actually, this problem is pervasive in most of the Salvadoran public administration).</p> <p><b>IBP Comment:</b> IBP editors chose answer “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The audit reports generally examined in parliament are those related to alleged cases of corruption.</p> <p><b>Peer Reviewer ONE Comment:</b> “C”. The special commissions of the legislature only discuss cases in which the SAI has detected misuse of resources or corrupt practices.</p> <p><b>Peer Reviewer TWO Comment:</b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>120. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b>Researcher’s response to this question was “d.”</b></p> <p><b>Peer Reviewer ONE Comment:</b> In some cases, the executive has made reports available (for example, in the recent case of ANDA, and in the gases emission contract) regarding the steps it has taken to address audit findings. In such extreme cases, the FISCALIA GENERAL DE LA REPUBLICA (The government prosecution office) is also involved. A more appropriate response to this question would be “c.”</p> <p><b>Peer Reviewer TWO Comment:</b></p> <p><b>IBP Comment:</b> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>121. 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"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No authority issues a public report outlining the decisions taken by the executive to implement the auditor's recommendations.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Researcher's response to this question was "d."</u></b> The expenses related to national security are in fact audited when they are not part of secret programs.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Audit reports on national security (other than the secret programs) are provided to the legislature, but few or no details are included in the reports. A more appropriate response to this question would be "c." In these cases, the audit normally refers to general accomplishment of the procedures. Secret items are not audited.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>