Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>No disponible</td>
<td>2014</td>
<td>No disponible</td>
</tr>
<tr>
<td>Executive's Budget</td>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
</tbody>
</table>
### Proposal (EBP)

<table>
<thead>
<tr>
<th>Supporting EBP Document</th>
<th>Document Title</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Proyecto de Presupuesto General del Estado 2014 (presentación)</td>
<td>2014</td>
<td>11 de Noviembre 2013</td>
</tr>
</tbody>
</table>

### Supporting EBP Document
- - -

### Supporting EBP Document
- - -

### Enacted Budget
<table>
<thead>
<tr>
<th>Document Title</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
</table>

### Citizens Budget (for EBP or Enacted Budget)
<table>
<thead>
<tr>
<th>Document Title</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>No se produce</td>
<td>No se produce</td>
<td>No se produce</td>
</tr>
</tbody>
</table>

### In-Year Report
<table>
<thead>
<tr>
<th>Document Title</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Información Estadística 2014 del Sector Público</td>
<td>2014</td>
<td>mayo de 2014</td>
</tr>
</tbody>
</table>

### Additional in-year report
<table>
<thead>
<tr>
<th>Document Title</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cifras fiscales e información territorial</td>
<td>2014</td>
<td>21 de mayo de 2014</td>
</tr>
</tbody>
</table>

### Additional in-year report
- - -

### Mid-Year Review
<table>
<thead>
<tr>
<th>Document Title</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>No disponible</td>
<td>No disponible</td>
<td>No disponible</td>
</tr>
</tbody>
</table>

### Year-End Report
<table>
<thead>
<tr>
<th>Document Title</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
</table>

### Audit Report
<table>
<thead>
<tr>
<th>Document Title</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Informe del contralor general del estado 2012</td>
<td>2012</td>
<td>3er trimestre de 2013</td>
</tr>
</tbody>
</table>

**Sources:**
Comments: In the case of the Executive's Budget Proposal, it must be noted that while we did have access to the bill of the the 2014 Executive's Budget Proposal, however, it was not accompanied by Volumes I, II and III, which describe in detail the figures of the budget and are usually included with the EBP. Also, it should be noted that the draft bill was found at the website of the Chamber of Deputies but only after it was approved. The central publication of the General Government Budget (PGE, by its Spanish acronym) is not done, so the Executive's is not available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Citizens Budget is available at the MEFP (Ministry of Economic and Public Finance) website in PDF format.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

To date, the 2014 Citizens Budget is posted at the Ministry of Economy's website, however it should be noted that in order to determine the availability and existence of said document we have considered two elements: (i) the document was published in October 2014, via web, considering the time of access to that document and that to establish its availability it should have been available during the first quarter of the year, we determined that it was not available to the public. Thus, at the time of completing the survey, since there was no access to said document, we determined that the document was not produced. Additionally, we monitored the news of the MEFP from January 2014 to April 2014 on its website, and we saw there was not any news/mention on the publication of said document; (ii) secondly, upon reviewing the content of said document, the minimal international good practices to qualify as a Citizens Budget are not met. This should not, however, slow down the current effort of the government to prepare a Citizens Budget. Therefore, the chance to access said document and its content is what led us to establish that this document is not produced.

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Bolivia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Documents</td>
</tr>
<tr>
<td>Tick box if answer to the questions is “yes”</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------------------</td>
</tr>
<tr>
<td>Is it produced at all?</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
</tr>
</tbody>
</table>

**Sources:**
**Comments**: In the case of the Enacted Budget, it is worth noting that the government does produce a document that summarizes the main points of the PGE, but it does not meet international standards to qualify as a Citizens Budget.

**GOVERNMENT REVIEWER**

**Opinion**: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments**: There is a version of the PGE for the general population and it is called "Citizens Budget," it can be downloaded from the MEFP's website.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

---

**Table 2b. Details about Availability**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is it produced at all?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is it produced for internal purposes only?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is it published too late compared to the accepted timeframe?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, with charge?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Question</td>
<td>Answer 1</td>
<td>Answer 2</td>
<td>Answer 3</td>
<td>Answer 4</td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
</tr>
<tr>
<td>in hard copy, NO charge?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Sources:**

**Comments:** In the case of the Mid-Year Review, there was no access to any document that could be considered a Mid-Year Review. In this sense, the questions asking whether it is prepared for internal use, we have answered "NO," but it does not mean it is prepared for other purposes.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** There is a version of the PGE geared towards citizens and it's called "Citizen's Budget" that can be
downloaded on the MEFP's website. On the other hand, the figures of the PGE are in Volumes I and II that can also be downloaded on the MEFP's website.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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<table>
<thead>
<tr>
<th>Table 3. When Are the Key Budget Documents Made Available to the Public?</th>
</tr>
</thead>
</table>

**Bolivia**

**Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?**

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget: When is the Enacted Budget made available to the public?**

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>00.0</td>
<td>Does not release to the public</td>
</tr>
<tr>
<td>100.0</td>
<td>Six weeks or less after the mid-point</td>
</tr>
<tr>
<td>67.0</td>
<td>Nine weeks or less, but more than six weeks, after the mid-point</td>
</tr>
<tr>
<td>33.0</td>
<td>More than nine weeks, but less than three months, after the mid-point</td>
</tr>
<tr>
<td>0.0</td>
<td>Does not release to the public, or is released more than three months after the mid-point</td>
</tr>
</tbody>
</table>

### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100.0</td>
<td>Six months or less after the end of the budget year</td>
</tr>
<tr>
<td>67.0</td>
<td>Nine months or less, but more than 6 months, after the end of the budget year</td>
</tr>
<tr>
<td>33.0</td>
<td>More than nine months, but within 12 months, after the end of the budget year</td>
</tr>
<tr>
<td>0.0</td>
<td>Does not release to the public, or is released more than 12 months after the end of the budget year</td>
</tr>
</tbody>
</table>

### Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100.0</td>
<td>Six months or less after the end of the budget year</td>
</tr>
<tr>
<td>67.0</td>
<td>12 months or less, but more than 6 months, after the end of the budget year</td>
</tr>
<tr>
<td>33.0</td>
<td>More than 12 months, but within 18 months, after the end of the budget year</td>
</tr>
<tr>
<td>0.0</td>
<td>Does not release to the public, or is released more than 18 months after the end of the budget year</td>
</tr>
</tbody>
</table>

---

**Sources:**


- Dossier fiscal 2012: [http://www.contraloria.gob.bo/portal/Comunicaci%C3%B3n/Publicaciones/InformesContralor.aspx](http://www.contraloria.gob.bo/portal/Comunicaci%C3%B3n/Publicaciones/InformesContralor.aspx)

---

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The Executive's Budget Proposal is presented to the public in a press conference by the Minister of Economy and Finance. The Volumes I and II are published in MEF's website after the National Assembly approved the budget and becomes law for the following fiscal year.

---

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
### Bolivia

<table>
<thead>
<tr>
<th>Question</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
<td>la web del Ministerio de Economía y Finanzas Públicas es la principal, sin embargo existen otras fuentes que se detallan en la parte inferior.</td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
<td>Se puede hablar de la Ley de Presupuesto General del Estado No 455 y el Decreto Supremo 1861, la Ley SAFCO y sus normas básicas y otros decretos supremos y reglamentarios.</td>
</tr>
<tr>
<td>Are there additional laws regulating:</td>
<td></td>
<td>La principal fuente de información de estos temas es el Ministerio de Transparencia Institucional y Lucha Contra la Corrupción</td>
</tr>
<tr>
<td>• Access to information?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

reglamentar la aplicación de la Ley N° 455, de 11 de diciembre de 2013, del Presupuesto General del Estado - Gestión 2014.) 3. Paso a describir las principales normas referidas a este punto: Ley de participación y control social Ley 341 Ley 485 - Ley de protección de denunciantes y testigos - 19 de diciembre de 2013 Ley Marcelo Quiroga Santa Cruz Ley 1178 - de Administración y Control Gubernamental (SAFCO) de 20 de junio de 1990 Ley 2027 - del Estatuto delFuncionario Público de 27 de octubre de 1999 Decreto 28168 - Acceso a la Información de 17 de mayo de 2005Decreto 29190 - Normas Básicas Administración de Bienes y Servicios de 11 de julio de 2007 Decreto 214 - Política Nacional de Transparencia y Lucha contra la Corrupción

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
**Comments:** Volume II of the PGE specifies expenditure per each entity that prepared its own institutional budget, aggregated by Administrative Units, Expenditure Groups, Object of Expenditure, Financing sources, Public Investment Projects, etc. Volumes I and II of the PGN (2001-2009) and the PGE (2010-2014) can be found at: [http://www.sigma.gob.bo/pgn/pgn2014/index.htm](http://www.sigma.gob.bo/pgn/pgn2014/index.htm)

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

**RESEARCHER'S RESPONSE**

Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.

---

**002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

**Bolivia**

B.

**Score:** 0

**Sources:** The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Although we can’t find COFOG in Volumes I and II of the PGE, the ministries do fill COFOG in the SIGMA when they are developing their budgets.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Bolivia

B.

Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Bolivia

B.

Score: 0
Sources: The Executive's Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Even though the reports of Volumes I and II do not show data per economic sector, public entities do record the economic sector when uploading their institutional budgets to the SIGMA.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Bolivia
B.
Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?
A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The PGE is comprised of Expenditure Programs for all public entities of all institutional levels. The budget Formulation Guidelines show the programmatic issued for public entities according to the institutional level.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

**Bolivia**

**Score:** 0

**Sources:** The Executive's Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn't publicly available.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Although the budgetary regulations in Bolivia do not require the presentation of a multiannual budget to the Multinational Legislative Assembly, Supreme Decree No. 429 dated February 10, 2010, assigns the preparation of the Multiannual Budget to the Vice-Ministry of Budget and Fiscal Accounting; this budget is used as a reference and does not imply the authorization of multiannual expenditure. Currently, the multiannual budget encompasses the Strategic National Public Companies, the major Decentralized Entities, the nine Governorates and the capital municipalities of each Department, accounting for 80% of the total annual budget.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).
Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As mentioned in Question 7, the Multiannual Budget is not presented to the ALP (Multinational Legislative Assembly) but it is prepared and it is aggregated by Expenditure Programs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Volumes I and II show the revenue reports that include the financing of the budget of the entities and the
PGE in general.

**PEER RESEARCHER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget, therefore, it is said that this document is not available to the public; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

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010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

**A.** Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

**B.** Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

**C.** Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

**D.** No, individual sources of non-tax revenue are not presented.

**E.** Not applicable/other (please comment).

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**Bolivia**

[D.]

**Score**: 0

**Sources**: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

**GOVERNMENT REVIEWER**

**Opinion**: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments**: When the PGE is defended before the ALP, in the presentation, the Minister refers to the Consolidated Resources Budget, which specifies revenue by sale of goods and services of the public administration, operating revenue.
011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Bolivia

B.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: In the Multiannual Budget, we do consider the projection of revenue during 5 years.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are
presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Bolivia

D. Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Multiannual Budget presents financing sources by Group of Items.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Bolivia

D. Score: 0
Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The PGE does include the public debt for the following fiscal year.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.
015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.
public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.

016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The bill presents the main macroeconomic variables, the same that were projected under conservative scenarios so that, in case of a possible fall of international prices of raw materials, or a decrease in the collection of taxes, there is not a strong impact on fiscal revenue and the PGE.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: In the presentation to the ALP, we explain the variation to expenditure in case it is produced by the implementation of a new public policy.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was
018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: In the Integrated Financial Management and Modernization System (SIGMA), we can find the implementation of the expenditure of previous years of public entities, aggregated by Ministry.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.

020. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Bolivia

D. Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: When the Executive's Budget Proposal is submitted, only the budget for the following year is approved, but the budgetary execution for previous years can be seen online on the website.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Bolivia

B. Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The presentation to the ALP includes updated data from the previous fiscal year, and the SIGMA website can be consulted to see the budgetary execution from the 2001 administration up to date.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
**Comments:** It should be noted that the Multiannual Budget includes expenditure projections for five years, but only for expenditure programs and expenditure groups.

**PEER REVIEWER**  
**Opinion:** Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A.</strong> Yes, programs accounting for all expenditures are presented for BY-2 and prior years.</td>
</tr>
<tr>
<td><strong>B.</strong> Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.</td>
</tr>
<tr>
<td><strong>C.</strong> Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.</td>
</tr>
<tr>
<td><strong>D.</strong> No, expenditures are not presented by program for BY-2 and prior years.</td>
</tr>
<tr>
<td><strong>E.</strong> Not applicable/other (please</td>
</tr>
</tbody>
</table>

**Bolivia**

**D.**

**Score:** 0

**Sources:** The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

**GOVERNMENT REVIEWER**  
**Opinion:** No, I do not agree with the score.  
**Suggested Answer:** a.  
**Comments:** The Multiannual Budget presents estimates of expenditure by programs for five years.  

**PEER REVIEWER**  
**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said
information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures 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 expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Executed expenditure is updated at least until the previous year, and even some expenditure such as investment projects for the current year, have just one month lag.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.
025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Bolivia

B. Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The presentation to the ALP includes revenue by tax collection divided into Direct Tax on Hydrocarbons (IDH, by its Spanish acronym) collection, Special Tax on Hydrocarbons and its Byproducts (IEHD, by its Spanish acronym) collection and the rest of the taxes, from the 2005 administration to the 2013 administration.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Vice-Ministry of Tax Policy prepares the Tax Revenue Bulletin.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Bolivia
Scores: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: There is a tax collections document for each year, showing the tax collected for the previous year. This document is prepared by the Vice-Ministry of Tax Policy.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.

028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Bolivia

Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.
029. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

Bolivia
D.
Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

030. In the Executive’s Budget Proposal 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).

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**Bolivia**

**D.**

*Score: 0*

**Sources:** The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** The presentation to the ALP includes total revenue observed per institutional level as from the 2005 administration.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.
031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.
E. Not applicable/other (please comment).

Bolivia

Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: There is a document called National General Treasury Public Debt Statistics Bulletin, the latest version is from the year 2013. It includes data such as the total public debt stock, the evolution of the domestic public debt, the total public debt of sock the National General Treasury (TGN, by its Spanish acronym), external public debt, etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said
information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

032. In the Executive's Budget Proposal 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).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The Bill presents the public debt figures as of 2013.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.
033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Every year, the ALP approves modifications to the PGE, which is known as "Reformulated PGE," in which they include more resources to implement the budget during the fiscal year; basically, the reformulation does not include all the public entities that usually comprise the annual PGE, but those entities that want to include cash and banking resources in the current fiscal year. On the other hand, Municipalities, Governorates and Public Universities are allocated an "supplemental budget" in accordance if the effective collection of taxes and hydrocarbons exceeds the one projected in the Executive's Budget Proposal. They're in Volumes I and II of the Supplemental Budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.
034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

**Bolivia**

B. Score: 0

**Sources:** The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** There is document called "Annual Report of the Bolivian Economy" (Memoria de la Economía Boliviana) for each year, the latest published report is for 2013. It includes all budgetary and extra-budgetary funds data in a general way.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.
A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Bolivia

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Intergovernmental transfers are included in Volumes I and II of the PGE and also in the presentation made by the Minister to the ALP, both from previous years and the following fiscal year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

**Bolivia**

D. Score: 0

**Sources:** The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** The Annual Report of the Bolivian Economy includes statistical tables of the beneficiary population by gender, age and region to which they belong, for instance the data of the Juancito Pinto Bonus, Juana Azurduy and Fair Housing Bonus.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

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037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Bolivia

D. Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Volume II specifies the budget of capital contributions aggregated by each state owned company.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).
039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.
Comments: Volume I of the PGE shows governmental financial assets, specifically the 50000 Expenditure Group "Financial Assets."

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Volume I of the PGE shows the financial assets budget recorded in the 60000 Expenditure Group "Financial Assets."

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The presentation by the Minister to the ALP includes the cash and bank balances of public entities, in addition to the budgetary execution information as of that date, showing how much the public entity has executed.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.
042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Bolivia

D.  

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Bolivia

D. Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Currently, the MEFP is working on the preparation of the Medium Term Fiscal Framework, with a view to estimating the most important fiscal variables for a medium term period.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?
A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Financing sources of external donation are shown in Volumes I and II of the PGE.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Financial reports specify how resources have been spent overall and not specifically per each tax.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Volumes I and II of the PGE show specific revenue of the Government and of each entity individually (Volume II).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Bill includes the policies the Government has been implementing and the objectives they intend to reach through the PGE.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Bill mentions the Government policies framed within the 2025 Patriotic Agenda (Agenda Patriótica 2015), which are derived from the Economic and Social Development Plan (Plan de Desarrollo Económico y Social - PDES). When preparing their budgets, public entities use the PDES guidelines. Regarding the multiannual aspect of goals, they are presented for five years in the multiannual budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.
050. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

<table>
<thead>
<tr>
<th></th>
<th>A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.</td>
</tr>
<tr>
<td></td>
<td>C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).</td>
</tr>
<tr>
<td></td>
<td>D. No, nonfinancial data on results are not presented.</td>
</tr>
<tr>
<td></td>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Bolivia**  

**Score:** 0

**Sources:** The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

**GOVERNMENT REVIEWER**  
**Opinion:** No, I do not agree with the score.  
**Suggested Answer:** c.  
**Comments:** The Annual Report of the Bolivian Economy includes non financial data, such as the amount of population benefited by the payment of Juancito Pinto Bonus, Juana Azurduy and Fair Housing.

**PEER REVIEWER**  
**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**  
Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said
information corresponds to the Enacted Budget, and not the Executive’s Budget Proposal.

051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Bolivia

D. Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Before the MEFP sends the Executive’s Budget Proposal to the ALP, public entities first send the MEFP their draft budgets, together with the Annual Operating Plans (Planes Operativos Anuales - POA), which include scheduled institutional management goals and objectives for all entities. These management goals are accompanied by the budget of each entity. After the end of the fiscal year, entities are required by regulation to send their management reports to the MEFP to check what percentage of the objectives scheduled in their POAs they have reached, and the MEFP send those reports to the ALP.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Two things: (i) regarding the Executive’s Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive’s Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said
052. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive’s Budget Proposal wasn’t published before it was approved by the legislature, therefore, the document isn’t publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Statement of Reasons and the presentation made to the ALP, show the social policies that benefit the poorest population through revenue redistribution policies such as the Juancito Pinto Bonus, Juana Azurduy and Fair Housing. It is worth mentioning that in Bolivia hydrocarbons are subsidized that is to say that the prices of diesel, gas and liquefied gas are lower than their real prices, and all of the population is benefited by this.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the
A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Executive's Budget Proposal wasn't published before it was approved by the legislature, therefore, the document isn't publicly available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Every July, notes are sent to every entity that appear in the PGE for them to conduct their estimates and send their institutional budget proposals before the first week of September. In turn, by constitutional mandate, the Executive shall send the Executive's Budget Proposal to the ALP no later than two months after the fiscal year is completed.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Two things: (i) regarding the Executive's Budget Proposal, we must state that said document was not available to the public in accordance to the terms set by the international good practices, that is, the Executive's Budget Proposal was not published before the legislature approved the budget. Therefore, this document is not publicly available; (ii) if we consider the link of the comment of the government mentioned in the question above, we must specify that said information corresponds to the Enacted Budget, and not the Executive's Budget Proposal.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Pre-Budget Statement is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The Bill of the Executive's Budget Proposal, as well as the presentation from the Minister of Economy and Public Finance in a press conference, include the most important economic variables, such as GDP growth rate, inflation, exchange rate and net balance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
In our assessment, we consider that the Pre-Budget Statement, as established by the methodology of the OBI and the international good practices, is not available to the public. According to the methodology, the Pre-Budget Statement must be available no later than one month before the Executive's Budget Proposal is presented to the National Assembly. The document mentioned by the government, the Bill, is a document that accompanies the presentation of the budget proposal, therefore, it is not the document referred to in this question. This also applies to the Minister’s speech.

055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: The Pre-Budget Statement is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: When the Executive’s Budget Proposal is presented both to the press and to the ALP, the Minister of Economy and Public Finance explains which are the economic and social policies that shall be continued or implemented. The Bill also presents this information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

In our assessment, we consider that the Pre-Budget Statement, as established by the methodology of the OBI and the
The Pre-Budget Statement, as established by the methodology of the OBI and the international good practices, is not available to the public. According to the methodology, the Pre-Budget Statement must be available no later than one month before the Executive's Budget Proposal is presented to the National Assembly. The document mentioned by the government, the Bill, is a document that accompanies the presentation of the budget proposal, therefore, it is not the document referred to in this question. This also applies to the Minister's speech.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

Bolivia

Score: 0

Sources: The Pre-Budget Statement is not available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: In each presentation of the Executive's Budget Proposal, there is a mention of the tax collection of the National Tax Service (Servicio de Impuestos Nacionales - SIN) and the National Customs (Aduana Nacional - AN), in addition to hydrocarbons non-tax revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

In our assessment, we consider that the Pre-Budget Statement, as established by the methodology of the OBI and the international good practices, is not available to the public. According to the methodology, the Pre-Budget Statement must be available no later than one month before the Executive's Budget Proposal is presented to the National
057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

**Bolivia**

**Score:** 0

**Sources:** The Pre-Budget Statement is not available.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** Volume I of the PGE includes the scheduling of the total public debt, specifically in the sub group expenditure 61000 "Domestic Public Debt Servicing," and 62000 "External Public debt Servicing."

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

In our assessment, we consider that the Pre-Budget Statement, as established by the methodology of the OBI and the international good practices, is not available to the public. According to the methodology, the Pre-Budget Statement must be available no later than one month before the Executive's Budget Proposal is presented to the National Assembly. The document mentioned by the government, the Bill, is a document that accompanies the presentation of the budget proposal, therefore, it is not the document referred to in this question. This also applies to the Minister's speech.
058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Bolivia

B. Score: 0

Sources: The Pre-Budget Statement is not available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Although the budgetary regulations authorize a multiannual budget, it does not require an expenditure authorization from the ALP, that is why no multiannual estimates are sent to the ALP. However, the multiannual budget is prepared every year in cooperation with the Strategic National Public Companies, Ministries, Municipalities, Governorates and the most representative Decentralized Entities.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).
Bolivia

Score: 67


**Comments:** The information from the approved budget shows that two of the three classifications are used at the time of making the 2014 PGE publicly available. The economic classification can be seen in the three Volumes of information of the 2014 PGE, while the administrative classification is specially shown in Volume III with more disaggregation. In the other Volumes there is also some information, but it is aggregated.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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060. Does the Enacted Budget present expenditure estimates for individual programs?

**A.** Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**B.** Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

**C.** Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

**D.** No, the Enacted Budget does not present expenditure estimates by program.

**E.** Not applicable/other (please comment).

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Bolivia

**A.**

Score: 100


**Comments:** The revision of the three Volumes of the approved budget shows information on expenditure by programs. The first Volume includes the classification of the public investment program, the second Volume shows Programming Categories by Expenditure Group and Programming Categories by Source and Organization; and
Volume III, under a specific order, also reflects the information on expenditure by programming categories.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Bolivia

A.

Score: 100


Comments: 2014 PGE information tables have been systematized as we can see in the classification structure. There is the disaggregation of tax revenue from the rest of the revenue, therefore we have chosen answer "a," since answer "b" does not recognize the existence of this classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all,
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Bolivia

A. 

Score: 100


Comments: As it is known, among the conventional classifiers used in the budget classifier by source and organization, and there is information on revenue ordered by source and even information categorized by item.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Bolivia

B. 

Score: 67
Sources: La información de intereses de deuda pública es visible, en cuadros generales, e incluso a nivel institucional (ver cuadro debt 1 y debt 2). Por otro lado, también puede notarse el crédito programado para esa gestión, y dependiendo del cuadro hay un nivel de detalle. (ver cuadro debt 3 y debt 4) No existen datos sobre deuda acumulada.

Comments: Although we see general data, it is necessary to find the specific chapter on public debt, since the format of the tables is not familiar for many and not everyone knows and understands the budgetary classifiers that allow them to identify certain groups of financing or expenditure.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Bolivia
D.

Score: 0

Sources: A Citizen's Budget that complies with international best practice is not produced.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The website of the Ministry of Economy and Public Finance shows the document called "Citizens Budget" for 2014, which includes the explanation of revenue and expenditure of the PGE in a simple way.
PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER’S RESPONSE

To date, the 2014 Citizens Budget is posted at the Ministry of Economy’s website, however it should be noted that in order to determine the availability and existence of said document we have considered two elements: (i) the document was published online in October 2014. Considering the time of access to that document and that to establish its availability it should have been available during the first quarter of the year, we determined that it was not available to the public. The research deadline of the Open Budget Survey was 30 June 2014. On the other hand, we monitored the news of the MEFP from January 2014 to April 2014 on its website, and we saw there was not any news/mention on the publication of said document; (ii) secondly, the content review of said document, the minimal international good practices are not met to indicate that said document is a citizens budget, however, this should not slow down the current effort of the government to prepare a document of these characteristics. Therefore, the Citizens Budget is considered not produced.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: A Citizen’s Budget that complies with international best practice is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Citizens Budget is released via Internet in the website of the MEFP, and it is physically distributed to entities or individuals interested in knowing about the PGE.
PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

RESEARCHER’S RESPONSE

To date, the 2014 Citizens Budget is posted at the Ministry of Economy’s website, however it should be noted that in order to determine the availability and existence of said document we have considered two elements: (i) the document was published online in October 2014. Considering the time of access to that document and that to establish its availability it should have been available during the first quarter of the year, we determined that it was not available to the public. The research deadline of the Open Budget Survey was 30 June 2014. On the other hand, we monitored the news of the MEFP from January 2014 to April 2014 on its website, and we saw there was not any news/mention on the publication of said document; (ii) secondly, the content review of said document, the minimal international good practices are not met to indicate that said document is a citizens budget, however, this should not slow down the current effort of the government to prepare a document of these characteristics. Therefore, the Citizens Budget is considered not produced.

066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: A Citizen’s Budget that complies with international best practice is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: c.

Comments: The Citizens Budget incorporates basic concepts regarding the PGE, types of revenue generation, destination of expenditure, etc.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I have not found evidence that the Executive Branch had established appropriate mechanisms.

RESEARCHER’S RESPONSE

To date, the 2014 Citizens Budget is posted at the Ministry of Economy’s website, however it should be noted that in order to determine the availability and existence of said document we have considered two elements: (i) the document was published online in October 2014. Considering the time of access to that document and that to establish its availability it should have been available during the first quarter of the year, we determined that it was not available to the public. The research deadline of the Open Budget Survey was 30 June 2014. On the other hand, we monitored the news of the MEFP from January 2014 to April 2014 on its website, and we saw there was not any news/mention on the publication of said document; (ii) secondly, the content review of said document, the minimal international good practices are not met to indicate that said document is a citizens budget, however, this should not slow down the current effort of the government to prepare a document of these characteristics. Therefore, the Citizens Budget is considered not produced.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: A Citizen’s Budget that complies with international best practice is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: c.

Comments: The "citizens" version of the PGE is published once a year, but there is not a specific date set for its publication.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: c.

RESEARCHER’S RESPONSE
To date, the 2014 Citizens Budget is posted at the Ministry of Economy’s website, however it should be noted that in order to determine the availability and existence of said document we have considered two elements: (i) the document was published online in October 2014. Considering the time of access to that document and that to establish its availability it should have been available during the first quarter of the year, we determined that it was not available to the public. The research deadline of the Open Budget Survey was 30 June 2014. On the other hand, we monitored the news of the MEFP from January 2014 to April 2014 on its website, and we saw there was not any news/mention on the publication of said document; (ii) secondly, the content review of said document, the minimal international good practices are not met to indicate that said document is a citizens budget, however, this should not slow down the current effort of the government to prepare a document of these characteristics. Therefore, the Citizens Budget is considered not produced.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Bolivia

Score: 67

Sources: The Viceministry of Treasury and Public Debt is one of the sources of fiscal information. The data from the Statistics of the Public Sector 2014 is organized by economic classification see http://www.economiayfinanzas.gob.bo/index.php?option=com_contenido&ver=contenido&id=1302&id_item=586). Through the SIGMA system, the government presents budget execution by administrative units see
069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Bolivia

B.

Score: 67

Sources: We compared the actual expenditure in the SIGMA with what’s in the 2014 Budget Law. We must recognize that both documents have different concepts of programs. The 2014 Budget Law has a detailed programmatic breakdown by project and activity. Meanwhile, the SIGMA utilizes a different order. Using the OBS guidelines, the definition of programs is the expenditure that is further disaggregated in ministries.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**A.** Yes, comparisons are made for expenditures presented in the In-Year Reports.

**B.** No, comparisons are not made for expenditures presented in the In-Year Reports.

**C.** Not applicable/other (please comment).

**Bolivia**

**A.**

**Score:** 100

**Sources:** [http://www.sigma.gob.bo/php/estadisticas_presupuesto.php?&id_item=523](http://www.sigma.gob.bo/php/estadisticas_presupuesto.php?&id_item=523) [http://www.bcb.gob.bo/?q=estadisticas/sector_fiscal](http://www.bcb.gob.bo/?q=estadisticas/sector_fiscal)

**Comments:** The budgetary execution information of SIGMA includes information on actual expenditure up to date, with the budgeted levels. Furthermore, it includes the modified budget, this is why we can compare what was budgeted at the beginning of the year and/or the adjusted budget and what has been spent. On the other hand, the Central Bank of Bolivia is another source of consultation on budget execution. In its monthly bulletin, there is BY-1 comparison with the current fiscal year.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** b.

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071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

**A.** Yes, In-Year Reports present actual revenue by category.

**B.** No, In-Year Reports do not present actual revenue by category.

**C.** Not applicable/other (please comment).
**Bolivia**

**A.**

**Score:** 100


**Comments:** The attached tables show information on public revenue by category where we can see revenue collected by the tax system and others.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer: b.**

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**072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- **A.** Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- **B.** Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- **C.** Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- **D.** No, In-Year Reports do not present individual sources of actual revenue.
- **E.** Not applicable/other (please comment).

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**Bolivia**

**C.**

**Score:** 33

**Sources:** Documentos del Banco Central Boletín mensual: [http://www.bcb.gob.bo/?q=publicaciones/boletin_mensual&cbo2=-1&cbo3=0](http://www.bcb.gob.bo/?q=publicaciones/boletin_mensual&cbo2=-1&cbo3=0)

**Comments:** These documents include information on execution. The level of disaggregation varies depending on the source. The document with highest detail provided is from the Central Bank of Bolivia. If we combine both publications, we can see the majority of revenue collected. For instance, in the case of taxes the monthly bulletin does
not disaggregate by type of tax. The report called Statistical Bulletin does include more detail, nevertheless, the problem is the lag of data compared to the Central Bank of Bolivia's monthly bulletin. The questions asks whether there we see the same level of disaggregation by source of revenue as seen in the 2014 Budget Law. The SPNF (Non Financial Public Sector) and Central Bank of Bolivia (BCB) reports do not have the same level of disaggregation as we can see in the 2014 PGE. The answer would still be C. Previously, the National Tax Service submitted certain detail of tax collection, however, when we checked on 8/8/2014 didn't have this data. Due to all of the above, we have chosen answer c.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

Bolivia

A.

Score: 100

Sources: Publicaciones Banco Central de Bolivia http://www.bcb.gob.bo/?q=publicaciones/boletin_mensual&cbo2=-1&cbo3=0

Comments: We have taken into consideration the information submitted by the Central Bank, those documents include information that compares BY-1 and BY revenue collection.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.
074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Bolivia

B.

Score: 67


Comments: Two sources of information can be considered for this matter, on the one hand, the Central Bank of Bolivia (BCB), and on the other hand, the Vice-Ministry of Treasury and Public Credit (Viceministerio de Tesoro y Crédito Público - VTCP). In the case of the BCB, its website includes a specific site with information on external debt. Moreover, three BCB publications, which are statistical dossiers with different information, using said data information on external debt can be used. In the case of the VTCP, it also provides information on the external debt, but it also incorporates internal debt data. However, both documents do not include new debt or loans, that is to say, new loans required for the budget year cannot be identified. Due to this, we have selected answer B.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Bolivia

Score: 67


Comments: The information submitted by the Central Bank and the Vice-Ministry of Treasury and Public Debt provides a snapshot of the composition of the public debt (domestic and external) and its interests, however, there’s information lacking such as the maturity profile, and it depends on the creditor to report whether the rates are fixed or variable. However, we must highlight the type of information is available on the public debt.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?
A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: It's not publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The projections of macroeconomic variables are monitored once a week at the meeting of the "Grupo Macro," which involves the Minister of Economy and Public Finance, the Ministry of Development Planning, the National Statistics Institute, the Central Bank of Bolivia. If there were deviations from the projections, they are explained to the press by the corresponding authorities.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The mid-year review is not available to the public. There is no budget document having the components of the Mid-Year Review. Since the document is not available, the answer is D. The elements stated by the government reviewer refers to internal processes that are not available to the public. The document referenced by the government doesn't correspond to the point in time which the mid-year review refers to.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original
and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Bolivia

D. Score: 0

Sources: It's not publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Budgetary execution reports show the daily updates of expenditure and they can be seen at the MEFP’s website.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The mid-year review is not available to the public. There is no budget document having the components of the Mid-Year Review. Since the document is not available, the answer is D. The elements stated by the government reviewer refers to internal processes that are not available to the public. The document referenced by the government doesn't correspond to the point in time which the mid-year review refers to.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).
Sources: It's not publicly available.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Volumes I and II of the Supplemental PGE do include the description of the programs of the budgets of those entities that reformulate their budgets by mid-year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The mid-year review is not available to the public. There is no budget document having the components of the Mid-Year Review. Since the document is not available, the answer is D. The elements stated by the government reviewer refers to internal processes that are not available to the public. The document referenced by the government doesn’t correspond to the point in time which the mid-year review refers to.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: It's not publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Even though in the Supplemental budget revenue is not updated, during the year additional revenue is
given to Governorates, Municipalities, Public Universities and the TGN, based on the actual revenue collection.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A.</strong> Yes, the Mid-Year Review presents revenue estimates by category.</td>
</tr>
<tr>
<td><strong>B.</strong> No, the Mid-Year Review does not present revenue estimates by category.</td>
</tr>
<tr>
<td><strong>C.</strong> Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Bolivia**

**B.**

**Score:** 0

**Sources:** It's not publicly available.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>082. Does the Mid-Year Review of the budget present individual sources of revenue?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A.</strong> Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.</td>
</tr>
<tr>
<td><strong>B.</strong> Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.</td>
</tr>
<tr>
<td><strong>C.</strong> Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.</td>
</tr>
<tr>
<td><strong>D.</strong> No, the Mid-Year Review does not present individual sources of revenue.</td>
</tr>
<tr>
<td><strong>E.</strong> Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Bolivia**
The mid-year review is not available to the public. There is no budget document having the components of the Mid-Year Review. Since the document is not available, the answer is D. The elements stated by the government reviewer refers to internal processes that are not available to the public. The document referenced by the government doesn't correspond to the point in time which the mid-year review refers to.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: c.

Comments: Volumes I and II of the Reformulated PGE also show data from the public debt budget, but they are not the same as those included in the annual PGE.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The mid-year review is not available to the public. There is no budget document having the components of the Mid-Year Review. Since the document is not available, the answer is D. The elements stated by the government reviewer refers to internal processes that are not available to the public. The document referenced by the government doesn't correspond to the point in time which the mid-year review refers to.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Bolivia

A.

Score: 100

Sources: Memoria de la Economía Boliviana 2012, elaborado por el Ministerio de Economía y Finanzas Públicas.

Comments: Chapter III of the Year-End Report titled "State of Public Finances" which includes a table summarizing
budgeted vs executed expenditures for 2012. In Table III.2 Budgetary execution of revenues and expenditures 2011-2012, we can see the expenditure for 2012 on page 107. Starting on page 124 to 126 we can see the explanation of non financial expenditure in Bolivia.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Bolivia

C.

Score: 33

Sources: Memoria de la Economía Boliviana 2012, elaborado por el Ministerio de Economía y Finanzas Públicas
Dossier Fiscal 2012, elaborado por el Ministerio de Economía y Finanzas Públicas

Comments: There are no tables showing executed expenditures by functional classification. For the other two classifications, in the case of the economic classification, there is plenty information. In the case of the administrative classification, we must note that the information is highly aggregated. For instance General Government, Companies, Municipalities information Governorates, but there are no specific data per ministry, which are part of the central government. Therefore, in coordination with the IBP, we have chosen answer “C.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: Memoria de la Economía Boliviana 2012, elaborado por el Ministerio de Economía y Finanzas Públicas Dossier Fiscal 2012, elaborado por el Ministerio de Economía y Finanzas Públicas

Comments: "The Year-End report does not include the implementation conducted in the management referred to according to programs, much less estimates. Therefore, we have selected answer "d." We have considered the detail of programs included in the PGE, just as a reference to identify whether the Year-End report consider the program level detail.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Bolivia

A. Score: 100

Sources: Memoria de la Economía Boliviana 2012, elaborado por el Ministerio de Economía y Finanzas Públicas

Comments: Chapter III of the Year-End Report titled "State of Public Finances" which includes a table summarizing budgeted vs collected revenues for 2012 showing large groups of the revenue structure. In Table III.2 Budget Execution of revenue and expenditure 2011-2012, on page 107 we can see the comparison between estimated revenue and actual collection. On pages 112-123, we can see the explanation between budgeted revenue and actual collection.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Bolivia
089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Bolivia

Score: 33

Sources: Memoria de la Economía Boliviana 2012, elaborado por el Ministerio de Economía y Finanzas Públicas

Comments: We can see some disaggregated revenue sources. The tables showing those details can be found in the statistical section of both documents. However, the level of detail does not compare to the structure or format of the
Budget Law therefore we have chosen answer C.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** d.

---

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**A.** Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

**C.** Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**D.** No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

**E.** Not applicable/other (please comment).

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**Bolivia**

**Score:** 0

**Sources:** Memoria de la Economía Boliviana 2012, elaborado por el Ministerio de Economía y Finanzas Públicas
Dossier Fiscal 2012, elaborado por el Ministerio de Economía y Finanzas Públicas

**Comments:** The Year-End Report does not contain information comparing projected vs. actual debt incurred (domestic and external) for 2012. There is, however, some information on the domestic and external debt situation (balances, disbursements, debt servicing, creditors, debt sustainability) in another document. Although the information described above is taken into account, we cannot compare it to projected debt, therefore it is not considered, and we have selected answer "d." si bien se observa la información descrita anteriormente, no podemos comparar con datos de programación, pues eso no es incorporado, por ello se ha seleccionado la opción "d".
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

**Bolivia**

D. Score: 0

**Sources:** Memoria de la Economía Boliviana 2012, elaborado por el Ministerio de Economía y Finanzas Públicas
Dossier Fiscal 2012, elaborado por el Ministerio de Economía y Finanzas Públicas

**Comments:** In section III of the Year-End Report, there is a summary of the fiscal-financial program, some macroeconomic variables is included. We only see actual and nominal GDP, inflation and interest rates. There is no table comparing clearly the differences between projected and actually observed macroeconomic variables. Due to all of the above, we have chosen answer D.
092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: No information exists in the Year-End Report.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Bolivia

D. Score: 0

Sources: There is no such information in the Year-End Report

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
**Sources:** Memoria de la Economía Boliviana 2012, elaborado por el Ministerio de Economía y Finanzas Públicas
Dossier Fiscal 2012, elaborado por el Ministerio de Economía y Finanzas Públicas

**Comments:** The Year-End Report presents information on social expenditure and expenditure on certain social policies, such as Bonus, so called conditioned cash transfers, i.e. Bonus Juancito Pinto, Juana Azurduy and Fair Housing. We can see information related to the cost of these measures but also their beneficiaries. Also, there is information on the short and long term social security system. However, it does not include budget data that allows the comparison between budgeted and executed amounts, as mentioned in the previous question. The comparison of data from the year of the report is compared to the execution of previous years. Due to all of the above, we have chosen answer "d."

**GOVERNMENT REVIEWER**
**Opinion:** No, I do not agree with the score.
**Suggested Answer:** c.
**Comments:** The Annual Report of the Bolivian Economy includes the amount of population benefited by the payment of Bonus Juancito Pinto, Juana Azurduy and Fair Housing.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**
The question asks whether the Year-End Report includes estimates on the differences of the approved level of funds for policies aimed at directly benefiting the poorest population in the country and the actual result of the budget year, and whether these estimates include a narrative description. After reviewing the document, there are no such differences, nor an explanation. The government note refers to the existence of data linked to the Bonus, but it does not specify differences between budgeted and executed amounts in these types of programs.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**A.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

**C.** Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

**D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**E.** Not applicable/other (please comment).
Bolivia

D.

Score: 0

Sources: Ley 2158 Bolivia: Evaluación de transparencia fiscal

Comments: 1. For instance, in the case of trust funds, we consider that they state the characteristics of extra budgetary funds, the issue is the level of openness of these resources, allowing for oversight and thorough knowledge of the management of these amounts (the year-end report does not include detailed information on trust funds), on the other hand, the beneficiaries of trust funds do not provide information. Finally, there is a process in the management of expenditure that has been simplified by the use of these trust funds. That is why we have answered D.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In Bolivia, trust funds are not considered "extra budgetary," although they are recorded in the PGE, on items 69100 "Repayment of Funds - Short Term Trust Fund" and 69200 "Repayment of Funds - Long Term Trust Fund."

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.
C. Not applicable/other (please comment).

Bolivia

B.

Score: 0

Sources: Dossier Fiscal 2012, elaborado y publicado por el Ministerio de Economía y Finanzas Públicas Memoria de la Economía Boliviana, elaborado y publicado por el Ministerio de Economía y Finanzas Públicas

Comments: The Year-end report does not include financial statements. However, we have seen that a statement was issued via the website of the Ministry of Economy and Public Finance (MEFP) for the presentation of the financial
GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The General Directorate of Fiscal Accounting, under the Vice-Ministry of Budget and Fiscal Accounting, is in charge of preparing the financial statements of the Public Sector, term it posts them separately in the website of the MEFP.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
E. Not applicable/other (please comment).

Bolivia

A.

Score: 100

Sources: http://www.contraloria.gob.bo/portal/

Comments: In Bolivia, 6 types of audits are conducted, among them, we identify the three mentioned above, although two of them are named differently: (A) FINANCIAL AUDIT. SOURCE: GOVERNMENTAL AUDIT REGULATIONS NAG 220 AND CORRELATIVE (SAI's website) The financial audit is the accumulation and systematic and objective examination of evidence, with the objective to: (a) Issuing an independent opinion regarding whether the financial statements of the audited entity reasonably include in every significant respect, and in accordance with the Basis Standards of the Integrated Accounting System, the net worth and financial position, the results of its operations, cash flows, the evolution of net worth, the budgetary implementation of resources, the budget execution of expenditure, and changes in the savings-investment-financing account. (b) Determining whether: (i) financial information has been submitted in accordance with the criteria expressly established or stated; (ii) the audited entity has met specific financial requirements, and (iii) the internal control related to financial reporting, has been designed and enforced to meet set goals. As a result of the financial audit, the following types of reports can be issued: (a)
Financial Statements Report and (b) Report on accounting and internal control aspect derived from the financial audit: (B) OPERATIONAL AUDIT (we understand it is the same as the performance audit). SOURCE: GOVERNMENTAL AUDIT REGULATIONS NAG 230 AND CORRELATIVE (SAI's website) The operational audit is the accumulation and systematic and objective examination of evidence, with a view to expressing an independent opinion on: (i) the efficiency of management systems and internal control instruments incorporated to them, and (ii) the efficiency, efficacy and economy of operations. The terms above are provided for the appropriate interpretation and application of the operating audit standards: System: it is a series of related activities, whose joint design and operation are aimed at meeting one or several preset goals. Efficiency: the ability of a system to reasonably guarantee the fulfillment of goals. In general terms, the efficiency index is the relationship between accomplished results and the preset goal. Efficacy: The ability to meet goals using the minimum possible amount of resources (i.e. time, human resources, material, financial, etc.) In this sense, an efficacy index usually used is the relationship between results obtained and the amount of resources used. Economy: It is the ability of minimizing the unit cost of the resources used in the achievement of goals, without compromising the latter. In this sense, an economy index usually used is the relationship between results obtained and their cost. (C) SPECIAL AUDIT (we understand it is the same as the compliance audit) "SOURCE: GOVERNMENTAL AUDIT REGULATIONS NAG 250 AND CORRELATIVE (SAI's website)" It is the accumulation and systematic and objective examination of evidence, with a view to expressing an independent opinion on the compliance with the legal administrative system and other legal regulations in force, and contractual obligations and, if applicable, establish liability evidence by public function (administrative, civil, criminal and executive). As is known, the case of performance audits is exceptional, in our case operational audit. A look at the 2012 SAI's report shows that the Sub Comptroller's Office of External Audit issued a total of 129 documents including audit reports and recommendations sent to public entities, 105 of which correspond to special audits, one to an operating audit report, seven reports sent to District Attorneys, 15 recommendations reported to investigating authorities, and a note with internal control recommendations derived from the supervision. It is important to mention that the SAI does not have the ability to conduct audits to the whole public sector and much less all types of audits, it is known that there is planning and prioritization of what shall be audited in each year, it is obvious that in the last few years special audits have been prioritized.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI’s mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.

D. No expenditures have been audited.
E. Not applicable/other (please comment).

**Bolivia**

Score: 33

**Sources:** Informe del contralor 2012

**Comments:** As mentioned above, not all public sector entities can be audited, actually, the selection is strategic. It is the External Audit Sub Comptroller’s Office (Subcontraloría de Auditoría Externa - SCAE) which is in charge of conducting the Subsequent External Control that belongs to the SAI, and it controls Central Administration entities, Decentralized entities, Administrative Units of the Legislative Executive, Judicial and Electoral Branches, as well as Departmental Autonomous Governments. In 2012, this entity sent 129 documents between auditing reports and recommendations sent to public entities, and in 2013 they were 135 documents, comprised of special audit reports, explanatory reports, notes showing submission of background to investigating authorities and fact finding reports. These data already show the scope of the actions of this entity, a revision of the reports shows a small number of institutions submitted to external audit, compared to the data from PGE 2012 and 2013, less than two thirds of the budget were audited.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** It is important to mention that in Bolivia no audit on the National General Budget is conducted, only individual audits to different entities. There is no exact information on how many funds have been audited, but a ballpark figure shows us is less than 2/3.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI’s mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.
D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

**Bolivia**

**D.**

**Score:** 0

**Sources:** There are no audits on extra-budgetary funds

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** c.

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100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

**Bolivia**

**B.**

**Score:** 0

**Sources:** Informe del contralor 2012 e informe del contralor 2013

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
101. 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?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: Decreto Supremo 23215

Comments: The Executive is not known to publish anything on the compliance of the recommendations of the audits. DS 23215 states that the entity shall submit to the Comptroller’s Office a schedule of the compliance with the recommendations; also, it states that the failure to comply with the schedule shall be reported by the SAI’s President, the supreme authority of the auditing entity, and the Commissions of Economy and Finance of the Chamber of Senators and the Commissions of Planning, Economic and Financial Policy of the Chamber of Deputies or, if applicable, to the Municipal Council or the University Council, warning the entity on the dangers of its negligence and without prejudice of the legal actions that may be taken. During this process, it is not required that the implementation schedule be published, however, there are public institutions that have incorporated some information on these implementation recommendations on their websites.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: No such report exists

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Bolivia
Comments: There are commissions or committees that monitor the management of the public budget, however, there is a perception that these commissions experience difficulties: (i) staff turnover, making analysis and monitoring processes not systematic; comparing the structure of the commissions between 2011 and 2014, we can see changes in chairmanships and directors; (ii) functionality of these commissions for the Executive; (iii) limited technical capacity and resources in the commissions, for instance, commissions have a limited budget; even more, within each commission these small resources are distributed among committees, making these resources marginal. A previous report mentioned as an example the availability of resources to hire specialized and support staff for deputies, stating that 4,000 Bolivianos are available to that end (around 571 US dollars); that budget cannot guarantee proper technical support. In the 2014 payroll, we can see the salary of a Head of Division of the Planning, Economic and Financial Policy, but it does not specify any other type of employee. On the other hand, in the Chamber of Senators, which unlike the Chamber of deputies does specify its salary scale, showing that technical staff (professional I and professional II) would have a salary of 6000 and 5000 Bolivianos (around USD 800). Due to all of the above, we have selected answer d.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Bolivia

D. Score: 0


Comments: There is no documentation proving that the legislative branch formally discusses the general budgetary policy before the submission of the budget proposal. This discussion begins with the presentation of the Executive's Budget Proposal to the legislative branch; in the case of the 2014 general budget, this debate begun with the budget proposal made on October 30, 2013.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Bolivia

D.
Within the framework of the national planning system (SISPLAN, by its Spanish acronym and budgeting (NB/Budget) the Executive is not required or specified to consult with legislators on the Executive's Budget Proposal to set priorities. The way in which these priorities are set is within the framework of the National Development Plan, as stated by the 2013 budget guidelines, in article 6, regarding to the basis of the planning process: "Economic and financial management of the Multinational State is governed by the Political constitution of the State, the National Development Plan, The 2010-2015 Government Plan, the Development Sectoral Plans and, as the case may be, Autonomous Territories of departments, municipalities, original indigenous farmers and Plans." In addition, if we read chapter II of the Planning System (SISPLAN), we can see that the conciliation of priorities process there is mention about the articulation that should exist among public and private actors (social, business organizations, etc.), disregarding or not explaining the possibility of generating a consultation process with the legislative branch.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Bolivia

B.

Score: 67

Sources: Constitución Política del Estado

Comments: In article 321, subparagraph III, the Political Constitution of the State states: "III. The Executive Branch shall submit to the Multiannual Legislative Assembly, within two months of the end of every fiscal year, the Executive's
Budget Proposal for the following year, including all entities of the public sector.” In the case of the 2014 financial law, the budget proposal was submitted on October 30, therefore it was sent in accordance to the law.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Bolivia

B.

Score: 67

Sources: Ley financial 2014

Comments: The 2014 General Government Budget was approved on December 11, 2013.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Political Constitution also states that if the Budget Proposal is not approved 60 days after it has been received, this Executive’s Budget Proposal is made law. Therefore, there is always a valid budget (either approved or if not approved, having full force of law) before the end of the year.
108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Bolivia

B.

Score: 67

Sources: Constitución Política del Estado. Normas Básicas del Sistema de Presupuesto y Normas Básicas del Sistema de Presupuesto

Comments: In Article 158, the Political Constitution states that one of the powers of the legislative assembly is to "Approve the General Government Budget submitted by the Executive Branch." Once the draft bill is received, it shall be discussed in the Multinational Legislative Assembly within sixty days. If it is not approved within this period, the bill shall be considered approved. On the other hand, the Basic Standards of the Budget System, the Governing Body, in other words the Ministry of Economy and Public Finance, shall be responsible for incorporating the modifications requested by the legislative branch to the Executive's Budget Proposal. In accordance with article No. 9 of this basic standard, sub-article "f," the Ministry shall be able to adjust, add and consolidate the Executive's Budget Proposal for its submission and discussion by the National Congress, as well as the modifications that need to be considered in by the legislature. While these elements indicate that the legislative branch has the power to make changes, we must acknowledge that the political component can delay the approval of the budget law; The same article the Constitutions states that after a period of 60 days the budget shall be considered approved; this provides a flexibility margin in the budget. The previous editions of the OBS, this question was answered "a" although the legislative branch is controlled by the government, which facilitated the approval of the budget. However, in this edition of the OBS, and considering the time that this law is discussed, it is necessary to acknowledge the limits the legislative branch has to modify the budget. Due to all of the above, we have chosen answer "b."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Legislature Branch has the power to change the budget proposal, increase the deficit, modify
allocations, etc., with no limit whatsoever. Legally it is a law, that the Executive Branch submits a proposal and the Legislative Branch may modify it without limits.

**RESEARCHER’S RESPONSE**

According to the Peer Reviewer, if the Legislative Branch sets a higher or lower deficit than the one proposed by the Executive Branch, said action would not have any effect since it needs to be approved the ministry responsible for macroeconomic parameters due to its implications for growth and social development. Therefore, the Legislative Branch has certain limits to modify the budget proposal. On the other hand, the fact that the PGE can be approved after 60 days, with no need of the Legislative Branch’s considerations, is another limit for the role played by legislators, especially the ones that are not part of the governing party. Due to all of the above, we choose the answer initially selected.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

**A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

**B.** The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

**C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

**D.** The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

**E.** Not applicable/other (please comment).

**Bolivia**

**B.**

**Score:** 67

**Sources:** El Decreto Supremo 29881 reglamenta las modificaciones presupuestarias

**Comments:** There is a type of budgetary modification that must be approved by law, and that modification can only be approved by the Legislative Branch. Article No. 9 states the following: ARTICLE 9 - (BUDGETARY MODIFICATIONS THAT REQUIRE APPROVAL THROUGH LAW OF THE REPUBLIC). Budgetary modifications that require approval through Law of the Republic are: (a) Additional budget derived from increase of resources and expenditure not contemplated
in the General National Budget, except for the incorporation of external resources and royalties, according to the powers granted to the Executive Branch by Articles 7 and 8 of Law No. 2041 passed December 21 1999, Budgetary Management, the latter modified by Article 9 of Law No. 3547 passed December 1 2006, and other legislation in force. (b) Increase in the total of the expenditure 10000 group ""Personal Services,"" except those derived from Salary Increase, in accordance with the authorization given to the Ministry of Finance through Article 30 of Law No. 2042. (c) Transfer of capital expenditure to other expenditure. (d) In Departmental Prefectures, transfer of resources allocated to investment projects for roads, to other expenditure, in accordance to Article 15 of Law No. 2042. According to the previous description, we can identify certain budgetary modifications; in this question we want to highlight the increase of revenue and expenditure not contemplated in the PGE, situation that has been shown increasingly in the last few years due to the underestimation of fiscal revenue generated from the exploitation of hydrocarbons, which meant that public entities received additional resources included in the PGE. Within that framework, the National General Treasury (TGN) and other public sector entities have been benefited from this context that is increasingly obvious that it is one of the explanations for the recurring fiscal surplus. Due to the above, we select answer "a."

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: Law 2042 and article 9 of the budgetary modifications law include only 4 cases requiring prior congressional authorization: (1) Increasing total revenue of the PGN (except for royalties, donations or credits already approved by Congress). (2) Increasing the Personal Services item (item 10000), except when said increase is due to salary increase. (3) Transferring from investment to current expenditure. (4) Prefectures transferring from roads to other items. All other transfers are conducted without congressional authorization.

RESEARCHER’S RESPONSE
According to the law on budget modifications, any changes made by the legislature is subject to approval from the Ministry such as the 4 mentioned by the Peer Reviewer. Also, there are executive orders that supersede the legislature which is why we have changed the answer from A to B.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting
funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Bolivia

B. Score: 67

Sources: DS 29881

Comments: Executive Order 29881 article 7 states that one of the budgetary modifications are the inter-institutional budgetary transfers. It allows the reallocation of resources within each ministry that does not increase nor decrease the total amount of their budget. One of the modifications that require approval by the legislature is the transfer of Capital expenditure to current expenditure. Since it depends much on the type of budgetary modification, we choose answer "b."

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: According to Law 20142 and Executive Order 29881, no congressional authorization is required to make budgetary modifications, except for 4 specific cases.

RESEARCHER’S RESPONSE
As in the previous case, since the type of modification determines whether it is approved by law, decree or resolution we have selected answer "b," precisely due to the great variety of cases in modifications.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required
to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Bolivia

A. Score: 100

Sources: DS 29881 Ley 2042 Ley de Hidrocarburos. Ley 1551 Ley 2235 y otras.

Comments: When the amount collected is higher than the amount budgeted, we are talking about an unexpected increase of revenue, in order to be used, that surplus must be approved by the legislative branch. Looking at article 9 of Executive Order 29881, it mentions that one of the budgetary modifications that require approval by the legislative branch is the "Additional budget derived from the increase of resources and expenditure not included in the National General Budget, except for the incorporation of external resources and royalties, in accordance with the powers granted to the Executive Branch in Articles 7 and 8 of Law No. 2042 approved December 21 1999, Budgetary Management, the latter amended by Article 9 of Law No. 3547 approved December 1 2006, and other applicable regulations." Therefore, approval MUST be requested. For instance, in 2011, through Law No. 111, approved May 7 2011, that is in the second quarter of the fiscal year, the Multiannual Legislative Assembly approved the extraordinary modifications to the 2011 PGE, from territorial autonomous entities and to set general application provisions for the public sector. On the other hand, Article 5 of Law No. 2042, approved December 21 1999, Budget Management, states that public entities shall not commit nor execute expenditure that has no declared resources in their approved budgets. Also, there is no general law or regulation governing the discretional use of surplus of unexpected revenue. However, there are specific standards according to the type of fiscal resource, which automatically determines allocation and distribution guidelines for revenue; for instance, in the case of hydrocarbon revenue, Law of Hydrocarbons No. 3058 specifies revenue allocation mechanisms; when revenue is higher than budgeted revenue, once approved, this revenue shall be immediately disbursed to the fiscal accounts of the public entities; resources transferred by regulation to public entities cannot be appropriated by the national Executive Branch, for instance, co participation resources, Direct Tax on Hydrocarbons (IDH), Special Tax on Hydrocarbons and its Byproducts (IEHD), mining royalties, etc. Due to all of the above, we have selected answer A.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In accordance with Law 2042, there are three exceptions to this. 1. If they are resources derived from donations. 2. If they are resources derived from resources, already approved by Congress. 3. If they are resources
A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Bolivia

A.

Score: 100

Sources: DS 29881 y Ley 2042

Comments: Article 5 of Law No. 2042, approved December 21 1999, Budget Management, states that public entities shall not commit nor execute expenditure charged that has no declared resources in their approved budgets. On the other hand, depending on the budgetary modification, the approval is given by the legislative branch or it goes through other internal stages. It all depends on the type of modification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending
contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Bolivia

A. Score: 100

Sources: Directrices presupuestarias 2012. Ley 2140, Regula actividades en la reducción de riesgos y atención de desastres y/o emergencias.

Comments: Law No. 2140, Article 20, regarding budgetary allocations for the reduction of risks and disasters, sets mechanisms for the management of resources for times of risk or natural disasters; also, it compels departmental and municipal administrations in their annual operative plans to include resources for risk reduction. The latter can be included in the budget, since in the 2012 guidelines, and stated in the programmatic structure of autonomous governments, the prevention of risks and natural disasters is included. In addition, if we look at the 2012 budget classifier, we will see that item 99200 sets resources provisions to finance contingencies and other current expenditure. This item can be used only by the National General Treasury and the governing body of Public Investment. As in the governing question, when these resources foreseen in the budgets of the TGN or the governing body of public investment, they are approved when the 2012 PGE is approved. Finally, as an example, on July 9, the Chamber of Deputies approved the Draft Bill of Law 343 that modifies the 2014 National General Budget for public sector entities, and it specifies other specific financial provisions for their application. This bill proposes an additional budget of resources and expenditure for public sector entities for a total aggregate amount of 4,250 million 177 thousand 886 Bolivianos and a consolidated amount of 3,941 million 19 thousand 175 Bolivianos.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: It all depends on the source of contingency expenditure. For instance, if they are donations, no congressional authorization is required. No authorization is required if there will be transfer of funds. A commonly used source is the use of cash and banks, increase can be budgeted and those resources can be allocated to contingency. Congressional authorization is required only if there were higher resources or if investment resources would be needed to address contingencies.

RESEARCHER'S RESPONSE
We stand by our answer. It’s necessary to have an approval process for contingency funds when it comes to natural disasters. For example, Executive Order 1616 of June 2013, the President declared a national emergency when there
was a drought. Article 2 of the Executive Order authorized the transfer of resources for this contingency. Paragraph 1 states "The Ministry of the Economy and Public Finance is authorized to transfer additional resources to help finance the necessary actions to help with the declared emergency and aid the affected sectors declared by the Viceminister of Civil Defense of the Ministry of Defense." Paragraph 2 states " The Autonomous Regional Governments are authorized to readjust resources to attend to the national emergency within its jurisdiction." Therefore, there is an approval process that is meant to attend to these contingencies which are usually natural disasters. At the same time, Law 1602 of November 2014 show that aid that is meant for natural disasters are funneled through a fund call the Fund for the Reduction of Risks and Natural Disasters, therefore, there is a formal mechanism to manage the use of this aid.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: Reglamento Cámara de diputados Reglamento Cámara de senadores

Comments: The rules of both chambers show that it is not their jurisdiction nor that of their commissions to hold public hearings on audit reports; therefore there is no explicit regulation forcing the legislature to conduct hearings on audit reports. We must state that the public hearings do occur in both chambers, such as public testimony and citizens forum. If we review the 2012-2013 management report of the chamber of deputies, we will see that the Commission of Planning, Economic Policies and Finance has not held any public hearing on this matter or any other; also, in the case of public testimony, only one request has been made and it is related to the contract for the construction of the Villa Tunaria - San Ignacio de Moxos highway. Succintly, there is no exclusive committee for this type of public hearings, and the existing commissions related to these matters have not held public hearings systematically to review certain audits.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.
B. The SAI has significant discretion, but faces some limitations.
C. The SAI has some discretion, but faces considerable limitations.
D. The SAI has no discretion to decide which audits it wishes to undertake.
E. Not applicable/other (please comment).

Bolivia

A.

Score: 100

Sources: Ley 1178 Sistema de Administración y Control Gubernamental SAFCO, Decreto 23215 Reglamento para el ejercicio de las atribuciones de la Contraloría General de la República Informe Anual del Contralor 2012 e Informe del contralor 2013

Comments: The Supreme Audit Institution, as body responsible for conducting the subsequent external control, defines through its scheduling the type of audit and public entity to be audited. As stated in the 2012 annual audit report, "For the compliance with its strategic goals, within the framework of the administrative autonomy set in the Political constitution of the State, the Supreme Audit Institution prepared and consolidated the 2012 Annual Operations Program (POA, by its Spanish acronym), which prioritizes the completion of special audits;" that same direction is stated in the 2013 Audit Report. It is important to mention that, while there is a strategic planning process to identify audits that will be conducted, additional audits can be conducted during the year, derived from properly supported complaints.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The only limiting factor would be its budget, but within that budget, it has full discretion.
116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Bolivia

C.

Score: 33


Comments: Institutional documents of the SAI show actions aimed at ensuring the quality of its actions. According to a SAI report, in the year 2002, the General Comptroller’s Office of the Republic of Bolivia was the first entity in the country and the first entity of superior auditing in Latin America in obtaining the ISO 9001 certification. The intention of the SAI in improving the quality of its management, and therefore its work in governmental control (internal and external audits), has fostered a variety of actions. In 2006, with the intent to maintain the Quality Assurance mechanism in place, an internal quality audit was conducted. We also need to mention that a Quality Policy was prepared and approved, other actions are added to the previous ones, such as: (i) quality goals; (ii) reforms to the continuous reform process; (ii) management indicators of the quality system processes; (iv) reform of the control of the productive process and inspection of products; (v) continuous quality computing system; all of these elements were specified in the SAI report for the year 2006. Also, in the 2007-2013 Institutional Strategic Plan, a strategic component was the strengthening and institutional development of the SAI, which was key to support the higher and more effective exercise of governmental control. The indicator for this component was: “The CGR has reengineered its administrative and operating processes of subsequent internal and external control, validating and certifying its quality system, within a framework of continuous improvement aimed at the management of its human resources, the financial area, equipment, technological structure and information systems.” With the intention to publicize the steps and results of a greater and better management of the actions carried out by the SAI, the 2013 report includes a chapter on the results of the year. Succinctly, institutional management includes a series of measures aimed at ensuring the quality of functions and tasks carried out by the CGR (see 2007-2013 Institutional Strategic Plan).
117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Bolivia

A. Score: 100

Sources: DS 290

Comments: According to Executive Order 290, "Paragraph IX of Article 67 of the Rules of Responsibility for Civil Service, approved by Executive Order No. 23318-A dated November 3 1992 and amended by Executive Order No. 26237 dated June 29 2001 and No. 29536 dated April 30 2008, states that the cases of possible administrative responsibility of the SAI, the Attorney General of the Republic or Superintendents, their immediate reports, internal auditors or legal advisers, shall be decided by the respective commission of the Legislative Branch (....)." Also, "The Commission of Constitution, Justice and Judiciary Police of the Chamber of Deputies, in exercise of the power conferred by Executive Order No. 29536 dated April 30, 2008, implemented an internal administrative procedure against the SAI Mr. Osvaldo Elías Gutiérrez Ortiz, due to alleged administrative offences committed in the exercise of its functions and ordered the precautionary measure of suspension from his office for a period of ninety (90) days, through Resolution CCJPJ-P. A. No. 001/2008-2009 dated December 19 2008, in compliance with Article 21 of Supreme Decree No. 23318-A, amended by Executive Order 26237 dated June 29 2001 and No. 29820 dated November 2008."

As shown by Executive Order 290, the dismissal of the head of the SAI was a complex process, the final result is that he was dismissed, and the person that at that time was appointed Acting Head still holds that position. Succinctly, the dismissal was fostered and consolidated from the Legislative Branch, through one of its commissions. Due to the above, the answer is "a."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: Ley 1178 Sistema de Administración y Control Gubernamental SAFCO, artículo 41

Comments: Article 41 of Law 1178 states that the SAI's budget is prepared by that entity and supported by its schedule of operations, to be incorporated by the Ministry of Economy and Finance to the Executive's Budget Proposal, and to be later considered by the Legislative Assembly. However, it should be noted that for the formulation of the budget, the Executive Branch annually issues guidelines to be taken into considerations by all public entities; also, in case the Executive Branch identifies any adjustment to the SAI's budget proposal, said entity shall accept the recommendation of the MEFP. The SAI's budget is prepared in accordance with its requirements and the budgetary limitations set by the Ministry of Finance. Due to the above, it is clear that ultimately, the Executive Branch determines the budget according to the budgetary restrictions set by the head of the sector responsible for this matter, in this case the MEFP.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.
Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

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<table>
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<tbody>
<tr>
<td>A.</td>
<td>Yes, clear definitions of all key budget terms are provided.</td>
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<tr>
<td>B.</td>
<td>Yes, definitions are provided for all key budget terms, but they are not always clear.</td>
</tr>
<tr>
<td>C.</td>
<td>Yes, definitions are provided for some but not all key budget terms.</td>
</tr>
<tr>
<td>D.</td>
<td>No, definitions are not provided.</td>
</tr>
<tr>
<td>E.</td>
<td>Not applicable/other (please comment).</td>
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</tbody>
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Bolivia

D. 

Score: 0


Comments: There only exists the Budget’s accounts classifier, even when it only defines terms and definitions, they are of a technical nature and not accessible for the general public.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: It is published a document called “Citizens Budget,” posted in the website of the Ministry of Economy and Public Finance, which explains in simple terms and illustrations, the 2014 National General Budget to the population.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Citizens Budget includes some definitions and explanations, but it is insufficient.

RESEARCHER’S RESPONSE

We maintain our D answer, because the Citizens Budget mentioned by the official reviewer does not comply with the international best practices, the document is not easily accessible to the public, and even though the document includes some practical definitions, they are not sufficient to interpret the budget.
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

**A.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

**B.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

**C.** There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

**D.** There is no formal requirement and the executive does not engage with the public during the budget process.

**E.** Not applicable/other (please comment).

**Bolivia**

**D.**

**Score:** 0

**Sources:** Existe un cuerpo legal que podría permitir mecanismos de participación del público en el proceso del presupuesto. Pero ninguno tiene carácter obligatorio ni vinculante. Constitución Política del Estado y Convención de las Naciones Unidas contra la Corrupción y Convención Interamericana contra la Corrupción y Ley No. 004 de Lucha contra la Corrupción, Enriquecimiento Iilícito e Investigacion de Fortunas “Marcelo Quiroga Santa Cruz” y Ley No. 031 Marco de Autonomías y Descentralización. y Ley No. 341 de Participación y Control Social y Decreto Supremo No. 24894 y Decreto Supremo No. 214 y Decreto Supremo No. 28168 y Resolución Ministerial No. 074/09 del Ministerio de Transparencia Institucional y Lucha contra la Corrupción y Reglamento General de la Cámara de Diputados

**Comments:** 1. the Executive Branch fostered that formal framework; (ii) or whether the existing mechanisms are effectively applied, beyond who prompts them (Executive or Legislative). 2. We select answer C because the formal framework exists but it is not used, regardless whether the formal framework is discussed by the Legislative Branch. 3. On the other hand, we can mention the existence of the public accountability mechanisms, but these mechanisms that have been applied by the ministries are not permanent, the ministries decide when to use them, and there is no evidence showing that they are applied during budget formulation; that is to say that it is a mechanisms that it is used mainly during the end of the fiscal year, that is why we also propose answer C.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** For instance, when Municipal Autonomous Governments (GAM by its Spanish acronym) formulate their
budgets, the population meets in an assembly and approve its Annual Operating Plan (POA), in which the respective population gives the Mayor the go ahead to conduct certain necessary works for the community during the following year, and it is approved by the Municipal Assembly, which audits the administration of said Mayor. Likewise, the Mayor must be publicly accountable at the end of the fiscal year, that is called "social control." It is a similar situation with the ministers of the Executive Body, who are publicly accountable in a transparent way.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: There is no formal requirement, and in practice that participation has not taken place either.

RESEARCHER'S RESPONSE
We maintain our answer and we agree that the government's comments should be included.

IBP COMMENT
While comparing the responses to other countries, IBP decided to change the answer to D to keep cross country consistency. Participation is essential at both the national and local level. The Open Budget Survey focuses on the national level. The government's comment only refers to the local level.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
D. The executive does not provide information, or does not engage with the public during the budget process.
E. Not applicable/other (please comment).

Bolivia
D.
Score: 0

Sources: N/A
Comments: While there is a formal framework that enables society to demand for its participation in different aspects of the public management, as it is the case of the general rules of the chamber of deputies, article 50: "Each Commission or Committee shall dedicate one of its weekly meetings to hold Public Hearings, where citizens or representatives from institutions can share their opinions regarding legislative, auditing or management matters." We understand that participation can be requested within management. However, there is no evidence of the fostering of social participation spaces from the central administration in the formulation of the budget. Due to the above, we have chosen answer D.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As mentioned in question 120, the population of the Municipal Autonomous Governments participate in the preparation of their budgets.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: Bolivia: Resultados de un Nuevo Modelo Económico www.economiayfinanzas.gob.bo

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Every January 22, the President submits the report to the population, regarding economic achievements, among others, and the Minister of Economy and Public Finance explains the achievements of the new economic model of Bolivia before national and international academic forums, among others.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources:

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The President, as his ministers, receive requests from the population in the trips they make inside the country, and so they include in the PGE public investment projects that are considered strategic, such as the industrialization ones, and many others.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
We maintain the answer, the mechanism mentioned by the official reviewer is not a mechanism formalized by a public standard that determines its procedure within the budgetary process framework.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources:

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The budgetary implementation of public entities is available online every day for public access. Regarding the budgetary implementation of the Central Administration, the President asks his ministers for the situation report of the implementation of the most important projects; if these projects have any delay or impediment, implementation can be made through the approval of some regulation if applicable.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

We maintain the rating, the procedure mentioned by the official reviewer is not a formal mechanism stated in the budgetary process.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

**Bolivia**

**Score:** 0

**Sources:** [http://medios.economiayfinanzas.gob.bo/MH/documentos/Materiales_UCS/Cartillas/Cartilla_POA_1.pdf](http://medios.economiayfinanzas.gob.bo/MH/documentos/Materiales_UCS/Cartillas/Cartilla_POA_1.pdf)

**Comments:** The President only meets with the Macroeconomic Group which is comprised of the Ministers of Economy and Public Finances, and Planning and Development, as well as the Economic Policy Advisor and the Directors of the Central Bank of Bolivia, the INE, the UDAPE, Vice-ministers of the economic area and other entities, when needed. This Group meets to discuss mainly macroeconomic issues, ensuring macroeconomic stability and encouraging sustainable growth, thus contributing to economic and social development; in addition, various issues are considered in each meeting as required by the Minister.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources:
http://www.senado.bo/noticia/legislativo_preve_recibir_proyecto_de_ley_del_presupuesto_general_2014_esta_semana

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Once the Executive's Budget Proposal is submitted to the ALP, the Economic Planning Commission of the Chamber of Deputies meets first, reviews the project, considers the macroeconomic variables estimated by the Executive Branch and make specific questions. Subsequently, once approved in the Commission, the EBP goes to the floor of the Chamber of Deputies to be discussed and approved; later it goes to the Commission of Planning of the Senate, and finally to the Chamber of Senators. Members of the chambers can make comments to the EBP in all the stages mentioned above.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is nothing to prevent these meetings from being conducted, in fact, they used to be conducted but they aren’t now.

RESEARCHER’S RESPONSE

We maintain the score, the official reviewer's own comment states that public meetings mechanisms and spaces are not leveraged in the budgetary approval process.
127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: http://www.senado.bo/noticia/legislativo_preve_recibir_proyecto_de_ley_del_presupuesto_general_2014_esta_semana

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Commissions hear the presentation made by the Minister of Economy and Public Finance, regarding the budget as a whole and not disaggregated by any particular entity, as it is usually the case of some Governorates, Municipalities, etc.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is nothing to prevent these meetings from being conducted, in fact, they used to be conducted. But they are not conducted now.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?
A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0

Sources: No se ha identificado fuentes que contradigan nuestra afirmación.

Comments: No public audiences fostered by legislative commissions are known, mainly by the budget commission, dealing with the budget of administrative units and/or ministries in a detailed way; usually the review of the EBP is comprehensive, regarding the explanation of macro variables, making very specific explanations, end even those are limited.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is nothing to prevent them from being conducted, in fact, they used to be conducted. But currently they are not conducted.

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

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).

Bolivia

D.
Score: 0

Sources: http://www.senado.bo/noticia/legislativo_preve_recibir_proyecto_de_ley_del_presupuesto_general_2014_esta_semana

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Actually, the chairmen of the Commissions and some deputies make statements to the press while the Executive's Budget Proposal is being discussed.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Bolivia

D.
Score: 0

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Bolivia

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the
public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Bolivia

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Bolivia

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

Score: 0

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.