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>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Budget Document Refers to</th>
<th>Date of Publication</th>
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<td>Pre-Budget Statement</td>
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<td>Executive's Budget Proposal (EBP)</td>
<td>Proforma presupuestaria anual 2014</td>
<td>2014</td>
<td>1 de noviembre de 2013</td>
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<td>Supporting EBP Document</td>
<td>Justificativo de ingresos y gastos Proforma del Presupuesto General del Estado Ejercicio Fiscal 2014</td>
<td>2014</td>
<td>sin fecha</td>
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<tr>
<td>Supporting EBP Document</td>
<td>-</td>
<td>-</td>
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<td>Enacted Budget</td>
<td>Presupuesto General del Estado 2014</td>
<td>2014</td>
<td>19 de noviembre de 2013</td>
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</table>
Additional in-year report | Estados Financieros Presupuesto General del Estado | 2013 | sin fecha
---|---|---|---
Additional in-year report | NA | NA | NA
Mid-Year Review | Ejecución Presupuestaria del Primer semestre del ejercicio fiscal 2013 | 2013 | sin fecha
Year-End Report | Ejecución Presupuestaria Correspondiente al Ejercicio Fiscal 2013 | 2013 | 5 de junio de 2014
Audit Report | No se produce | No se produce | No se produce

**Sources**: Sources specified in the table 1

**GOVERNMENT REVIEWER**

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

**Comments**: Mid-Year Review Indicator: the answer is that it is observed and published.

**PEER REVIEWER**

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

**RESEARCHER’S RESPONSE**

According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

---

**Table 2a. Details about Availability**

---

**Ecuador**

Budget Documents
Tick box if answer to the questions is “yes”

Pre-
<table>
<thead>
<tr>
<th></th>
<th>Budget Statement</th>
<th>Executive's Budget Proposal</th>
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<th>Citizens Budget</th>
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<td>Is it published too late compared to the accepted timeframe?</td>
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<td>Yes</td>
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<td>Yes</td>
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<td></td>
<td>No</td>
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</tbody>
</table>
**Sources**: National Assembly website where official documents can be found, including the budget draft report, the budget draft and the four-year programming. [http://www.asambleanacional.gob.ec/documentos-oficiales?field_fecha_value=&field_origen_value=&title=](http://www.asambleanacional.gob.ec/documentos-oficiales?field_fecha_value=&field_origen_value=&title=)

**GOVERNMENT REVIEWER**

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

**Comments**: The following item should be reviewed: Is it available to the public in hard copy, NO charge?

**PEER REVIEWER**

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

**RESEARCHER’S RESPONSE**

We have changed the table to reflect that both the Executive’s Budget Proposal and Enacted Budget hard copies are free with no charge.

---

**Table 2b. Details about Availability**

**Ecuador**

<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>
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If available online, provide internet/URL address

- Primer trimestre

- Segundo trimestre

- Tercer trimestre

- Se adjunta documento


<table>
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<table>
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<th>Is there a “citizens version” of the budget document?</th>
<th>Yes</th>
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<td></td>
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</tr>
</tbody>
</table>

**Sources:** Supporting documents are attached.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.
**Comments:** Check indicator: Is it available to the public online?

**PEER REVIEWER**

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

**RESEARCHER'S RESPONSE**

According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

---

**Table 3. When Are the Key Budget Documents Made Available to the Public?**

**Ecuador**

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
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
- 0. Does not release to the public

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?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

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

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

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)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: no sources for this section

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Comments: Check answers of the following indicators: 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? Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

Table 4. General Questions

Ecuador

<table>
<thead>
<tr>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
</table>

If yes, additional information; If no, please note N/A in the text box.

Is there a website or web portal for government fiscal information?

Yes

No
Is there a law (or laws) guiding public financial management?

- No

Sources: sources specified in the table fuentes especificadas en la tabla

Are there additional laws regulating:
- Access to information?
  - Yes
  - No

- Transparency?
  - Yes

- Citizens participation?
  - No

Sources:

GOVERNMENT REVIEWER

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

Comments: It should be referenced in the Planning and Public Finance Organic Code and its respective supporting legal documents.

PEER REVIEWER
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).

Ecuador

A.

Score: 100


Comments: The Executive's Budget Proposal presents expenditure by each public institution (or administrative unit) and it accounts for all expenditures. The Executive's Budget Proposal presents disaggregated expenditure information for by institutional groups, which in the case of Ecuador are administrative units.

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.
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).

Ecuador

A. Score: 100


Comments: The Executive's Budget Proposal presents information on the general budget disaggregated by function. In this section there is disaggregated information on the executive, judiciary, transparency and electoral functions. It also includes consolidated information per sector and it explains the objective of each function.

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.

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).

Ecuador

A.

Score: 100

Sources: Executive's Budget Proposal, consolidated by function, pages 154-160.

Comments: The functional classification of the 2014 Executive's Budget Proposal is compatible with the classification by function of international standards set by the UN and the OECD. The Executive's Budget Proposal does not have the same level of disaggregation, however, it shows functional classification of expenditures aligned with international standards at an aggregated level.

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).

Ecuador

A.

Score: 100

The 2014 Executive's Budget Proposal provides information on the nature of expenditure by staff expenditure, provision of goods and services, social assistance, current expenditure, permanent and non permanent, among others (pages 100-120; page 4). The Executive's Budget Proposal also includes information by economic classification for projects (pages 125-152).

**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.

---

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).

**Ecuador**

A.

**Score:** 100

**Sources:** -2014 Executive's Budget Proposal, Expenditure by institution - group, pages 100 - 120. -2014 Executive's Budget Proposal, General Government Budget, page 4.

**Comments:** The 2014 Executive's Budget Proposal includes information on staff expenditure and expenditure on consumption goods and services, it is not aligned with the other international standards present and it does not include all items for all institutions.

**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 does include information for all public entities that comprise the General Government Budget with an economic classification compatible with international standards. However, in certain administrative units, for instance, budgets allocated of public entities are recorded as transfers, reason why the destination of these resources is not known. This information could be disaggregated by expenditure items in accordance with international standards, however, public companies, and not the Ministry of Finance, are responsible for submitting said information.

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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).

---

**Ecuador**

A.

**Score:** 100

**Sources:** 2014 Executive's Budget Proposal. Annual investment program institution-project, pages 125-152.

**Comments:** The 2014 Executive's Budget Proposal presents the annual investment program, which includes expenditure of each institution disaggregated by program. For instance, in the case of the Ministry of Education, programs account for 21% of its expenditure budget. As shown on page 134 of the EBP, the detailed programs of the Ministry of Education total 697 million dollars, 21% of the Ministry's budget expenditure.

**GOVERNMENT REVIEWER**

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

**Comments:** It should be included that one of the budget reports is related to budget programs and that in the implementation reports of the latest years this analysis is included.

**PEER REVIEWER**

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

Comments: All submitted investment programs and projects from an aggregated point of view account for around 21% of the total General Government Budget, that is to say USD 7,263 / USD 34,301. This means that there are not submitted programs accounting for all the expenditure of each administrative unit, as also mentioned by the reviewer in its comment on the Ministry of Education. This is because the programs and projects category specifies only investment groups and not current ones.

RESEARCHER'S RESPONSE
The chosen answer stays.

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).

Ecuador

C.

Score: 33

Sources: 2014-2017 Four-Year Budget Programming (Programación Presupuestaria Cuatrianual), Section: Four-Year Fiscal Programming, Table No. 3.

Comments: The Four-Year Budget Programming includes disaggregated information on permanent and non permanent expenditure.

GOVERNMENT REVIEWER

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

Comments: The four-year programming includes information by level of permanent and non permanent revenue and expenditure, as well as by group.

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The answer is C because there is no publication from previous years as suggested by answers A or B. We can only see the economic classification in the four-year programming.

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).

Ecuador

D.

Score: 0

Sources: 2014 Executive's Budget Proposal.

Comments: The 2014 Executive's Budget Proposal, or its supporting documents, do not include multi-annual information for expenditure.

GOVERNMENT REVIEWER

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

PEER REVIEWER
**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).

**Ecuador**

**Score:** 67


**Comments:** The 2014 - 2017 Four-Year Budget Programming includes fiscal information for the year 2014 specifying income tax, value added tax, tax on special consumptions, tax on vehicles, tax on currency and tariffs. These taxes account for 99% of the total, therefore we select answer "a", since the revenue sources shown comprise approximately the total tax revenue.

**GOVERNMENT REVIEWER**

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

**Suggested Answer:** a.

**Comments:** The answer is A, since the EBP and supporting documents specify all tax revenue by group level.

**PEER REVIEWER**

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

**Suggested Answer:** a.

**RESEARCHER'S RESPONSE**
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).

Ecuador

B.

Score: 67


Comments: The 2014 - 2017 Four-Year Budget Programming includes information on non-tax revenue of the budget year and 3 years more, however, the item is not disaggregated, it is shown as part of a total.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: The rating is A, the EBP and supporting documents include the classifications of revenue by group and several analytical documents by sub group and item including non tax revenue specifically.

PEER REVIEWER

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

Suggested Answer: a.
RESEARCHER'S RESPONSE
Non-tax revenues are disaggregated on page 6 of the 2014 budget draft, therefore our answer changes to B.

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

Ecuador

A.

Score: 100


Comments: The Four-Year Budget Programming presents information on multiannual revenue estimates by category (oil, non-oil, tax, non-tax, among others) for years 2014, 2015, 2016 and 2017.

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.

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).

Ecuador

C.

Score: 33

Sources: Four-Year Budget Programming, Section: Four-Year Fiscal Programming, Table No. 3, page 23.

Comments: The Four-Year Budget Programming includes estimates of tax revenue disaggregated by item. All other sources of revenue are stated as a single 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.

Suggested Answer: a.

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).

**Ecuador**

**B.**

**Score: 67**


**Comments:** The 2014 Executive's Budget Proposal does not provide the total value of the debt for 2014, it only includes information on public financing and expected oil obligations. Likewise, no information is provided in the total accumulated debt. However, the 2014 - 2017 Four-Year Budget Programming provides information on debt amortization.

**GOVERNMENT REVIEWER**

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

**Suggested Answer:** a.

**Comments:** The answer is a, the Revenue and Expenditure Justifications attached to the EBP explains the public debt differentiating interests and amortization.

**PEER REVIEWER**

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

**Suggested Answer:** a.

**RESEARCHER’S RESPONSE**

Despite the fact that the revenue and expenditure justification includes information on the debt, this information does not show the points suggested by the IPB to be answered as A. We maintain our answer as B.

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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).

Ecuador

C.

Score: 33


Comments: As in the case of question 13, the 2014 Executive's Budget Proposal includes only aggregated information on the amortization of the debt and public financing.

GOVERNMENT REVIEWER

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

Comments: The budget liquidation report prepared every year includes information related to public debt, differentiating domestic and external debt, as well as interests and amortization.

PEER REVIEWER

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

Suggested Answer: c.

Comments: “See Four-Year Budget Programming pages 23 and 24; Information of tables 23 and 24 (table 3) includes general information on debt amortization as well as the difference between domestic and external debt. However, there is no more specific information such as interest rates. However, we propose a "C" rating.

RESEARCHER'S RESPONSE

While we accept the Peer Reviewer’s suggestion, our answer does not change, because at least some information is succinct. Liquidation reports are not part of the budget draft.
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).

Ecuador

B. Yes, the core information is presented for the macroeconomic forecast.

Score: 67


Comments: The Four-Year Budget Programming includes information on GDP estimates (page 28) such as actual growth, nominal growth, variation rates, among others. On the other hand, it includes information on inflation estimates (page 8 and 28) and other indicators of the real and oil sectors.

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.
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).

Ecuador

D.

Score: 0


Comments: The 2014-2017 Four-Year Budget Programming includes various macroeconomic estimates both for the real and the external sectors. However, there is no analysis on the impact of the change of these variables on revenue, expenditure and debt.

GOVERNMENT REVIEWER

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

Comments: While the four-year programming does not include the analysis of impact when variables change, the Ministry of finance boasts internal documents on the matter, and they are used by the authorities to make short and medium-term decisions.

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

Suggested Answer: c.

Comments: "See pages 20, 21 and 22 of the 2014 - 2017 Four-Year Budget Programming. For instance, see graph No. 8, page 21. The rating should be ""c."""

RESEARCHER’S RESPONSE

The analysis of scenarios included on pages 20, 21 and 22 of the Four-Year Budget Programming is minimum and it refers only to debt and indebtedness limit. The question suggests that the analysis should be conducted on the impact that these have on expenditure, revenue and debt, changes in variables such as inflation, GDP growth and interest rate. While it is true that the answer could be C since it includes "some information," I believe it could also be D, since the information included is scarce.

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).

Ecuador

C.

Score: 33


Comments: There is no data or analysis explaining the impact of new policies on government expenditure, in the 2014 - 2017 Four-Year Budget Programming or the Executive's Budget Proposal. There is no explanation that provide information on which expenditure are related to the new policies proposed.
GOVERNMENT REVIEWER

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

Suggested Answer: c.

Comments: "The answer should be c, since the Revenue and Expenditure Justifications conduct an analysis of the expenditure at the general level and by Sectoral Council where they describe some policies to be implemented. On the other hand, the Guidelines for the Budget Draft provide guidelines for entities regarding expenditure based on government policies."

PEER REVIEWER

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

RESEARCHER'S RESPONSE

The answer is changed to C since the expenditure and revenue justifications (draft supporting document) includes information on certain policies that will affect the expenditure that shall be incurred during the following year.

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).

Ecuador

A.

Score: 100

Comments: There is no data or analysis explaining the impact of new policies on government expenditure, in the 2014 - 2017 Four-Year Budget Programming or the 2014 Executive's Budget Proposal. There is no explanation that provide information on which expenditure are related to the new policies proposed.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The answer should be A, since the Revenue and Expenditure Justifications explain the policies related to revenue that will be applied the following year.

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

RESEARCHER'S RESPONSE
The answer is changed to A since the expenditure and revenue justifications (draft supporting document) includes detailed and narrative information on the sources of revenue for the following year (page 13 - 27).

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).

Ecuador

A.

Score: 100

Sources: Budget implementation website of the Ministry of Finance http://www.finanzas.gob.ec/ejecucion-
Comments: The budget implementation website of the Ministry of Finance provides historical information on expenditure and revenue classified by group, source, function, sectors, among other 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.

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).

Ecuador

A.

Score: 100

Sources: Ministry of Finance website, Section: "Consolidated Budget Implementation"
http://www.finanzas.gob.ec/ejecucion-presupuestaria

Comments: The budget implementation website provides historical information on budget implementation by program for years 2008 - 2014.

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.
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).

**Ecuador**

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

**Score:** 100


**Comments:** As mentioned in previous questions, the 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on the expenditure for the BY-1 period for any expenditure classification. However, the Ministry of Finance posts information on accrued, paid and codified revenue and expenditure (estimated) since 2008, therefore our answer is A.

**GOVERNMENT REVIEWER**

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

**Comments:** The budget implementation reports also include approved, codified and accrued historical revenue and expenditure.

**PEER REVIEWER**

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

Ecuador

A. Score: 100


Comments: The 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on the expenditure for the BY-2 period for any expenditure classification. However, on its website the Ministry of Finance publishes a virtual platform of budget information including data on accrued, paid and executed revenue and expenditure (estimated) since 2008, according to source, group, function, sector, among others.

GOVERNMENT REVIEWER

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

Comments: Mid-year Review and In-year Reports include historical analysis (more than 3 years)

PEER REVIEWER

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

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please

Ecuador

B.

Score: 67


Comments: The 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on the expenditure for the BY-1, BY-2 period or any previous periods for any expenditure classification. However, on its website the Ministry of Finance publishes a virtual platform of budget information including data on accrued, paid and executed revenue and expenditure (estimated) from 2008 to 2014 according to source, group, function, sector, among others. This information includes information on the most important programs, therefore the answer is 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: c.
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).

Ecuador

A.

Score: 100


Comments: The 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on the expenditure for periods previous to the BY. However, on its website the Ministry of Finance publishes a virtual platform of budget information including data on accrued, paid and executed revenue and expenditure (estimated) from 2008 to 2014 according to source, group, function, sector, among others; therefore our answer is 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 and have no comments to add.

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).

**Ecuador**

**Score:** 100

**Sources:** 
"- Website of the Ministry of Finance that includes historical information on the budget implementation of executed, codified and paid revenue and expenditure.  
http://www.finanzas.gob.ec/ejecucion-presupuestaria/  

**Comments:** The 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on the revenue for periods previous to the BY. However, on its website the Ministry of Finance publishes a virtual platform of budget information including data on accrued, paid and executed revenue (estimated) from 2008 to 2014 according to source, group, function, sector, among others. The classification of revenue includes information on revenue by type, including rates, tax, sale of goods and services, sale of assets, among 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.

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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).
Ecuador

A.

Score: 100

Sources: - Website of the Ministry of Finance that includes historical information on the budget implementation of executed, codified and paid revenue and expenditure. 

Comments: The 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on the revenue for periods previous to the BY. However, on its website the Ministry of Finance posts a virtual platform of budget information including data on accrued, paid and executed revenue (estimated) from 2008 to 2014 according to source, group, function, sector, among others. The classification of revenue includes information on revenue by type, including rates, tax, sale of goods and services, sale of assets, among 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.

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).

Ecuador

A.

Score: 100

Sources: - Website of the Ministry of Finance that includes historical information on the budget implementation of executed, codified and paid revenue and expenditure.
Comments: The 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on the revenue for periods previous to the BY. However, on its website the Ministry of Finance posts a virtual platform of budget information including data on accrued, paid and executed revenue and expenditure (estimated) from 2008 to 2014 according to source, group, function, sector, among others. This revenue include updated information on accrued revenue for the years 2008 - 2013.

GOVERNMENT REVIEWER

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

Comments: Mid-Year Review and In-year Reports include information on the evolution of revenue and expenditure during the fiscal years, as well as previous years.

PEER REVIEWER

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

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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).

Ecuador

A.

Score: 100

Sources: Website of the Ministry of Finance that includes historical information on the budget implementation of executed, codified and paid revenue and expenditure.


Comments: The 2014 Budget Draft and its supporting documents do not include any estimate on the revenue for periods previous to the BY. However, on its website the Ministry of Finance publishes a virtual platform of
budget information including data on accrued, paid and executed revenue (estimated) since 2008, according to source, group, function, sector, among others.

GOVERNMENT REVIEWER

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

Comments: Mid-year Review and In-Year report include historical information with different classifications

PEER REVIEWER

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

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).

Ecuador

Score: 67


Comments: The 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on the revenue for periods previous to the BY. However, on its website the Ministry of Finance publishes a virtual platform of budget information including data on accrued, paid and codified revenue and expenditure (estimated) from 2008 to 2014 according to source, group, function, sector, among others; therefore our
answer is B.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The answer should be A, the revenue and expenditure justifications and Mid-year Review and In-Year report include historical information with different classifications include figures per financing source, including historical information

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

RESEARCHER'S RESPONSE
The answer is still B, since the question refers only to the Budget Draft and not to the six-month bulletins. Likewise, the revenue and expenditure justifications include only information of the 2013 year (BY-1); however, not for all revenue. The answer is still B.

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).

Ecuador

B.

Score: 67

Sources: - Website of the Ministry of Finance that includes historical information on the budget implementation of executed, codified and paid revenue and expenditure. http://www.finanzas.gob.ec/ejecucion-presupuestaria/ - 2014 Executive's Budget Proposal - 2014 - 2017 Four-
Comments: The 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on the revenue for periods previous to the BY. However, on its website the Ministry of Finance publishes a virtual platform of budget information including data on the most important accrued, paid and codified revenue. This information is available from 2008 to 2014, therefore the answer is 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: a.

RESEARCHER'S RESPONSE
The suggestion is accepted and we changed the answer to B.

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).

Ecuador
C.
Score: 33


Comments: The 2014 Executive's Budget Proposal and its supporting documents do not include any estimate on government loans and debts for 2013. However, the only information that can be found are indirect loans of external public debt for 2013.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The answer should be b since the Revenue and Expenditure Justifications include information on domestic and external public debt, differentiating interests and amortization; also, the website of the Ministry of Finance provides access to the public financing bulletins that include updated information on the debt.

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

RESEARCHER'S RESPONSE
The suggestion is accepted and we changed the answer to B.

IBP COMMENT
After careful review of contents of both the Justification for the Executive's Budget Proposal and the Medium Term Expenditure framework, there is no information on the debt level for 2013. We just see the debt servicing on page 28 Chart 18 for 2013. The answer is changed to C.

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).
Ecuador

Score: 0

Sources: - 2014 Executive's Budget Proposal - 2014 - 2017 Four-Year Budget Programming

Comments: Regarding previous years, the only information found related to debt is the main contingent liabilities for 2013 (2014-2017 Four-Year Budget Programming. Page 39)

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The answer should be B, due to the information included in the Revenue and Expenditure Justifications and the public financing bulletins.

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

RESEARCHER'S RESPONSE
The abovementioned source does not provide information from years prior to 2013, therefore, the answer is still the same.

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).
Ecuador

**E.**

**Score:** 0

**Sources:** Four-Year Budget Programming, Section: 2014 Pre-Allocations, page 41.

**Comments:** Page 41 of the 2014 - 2017 Four-Year Budget Programming includes the transfers to the resources to subnational governments (Decentralized Autonomous Governments, GAD, by its Spanish acronym), where we can find the amounts set in the Ecodevelopment Fund (Law 10), for 2013. The Ecodevelopment Fund is comprised of resources derived from oil. While this information is included, there is no information on trust funds and trusts, therefore the answer is D.

**GOVERNMENT REVIEWER**

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

**Suggested Answer:** e.

**Comments:** The answer is E, the Constitution of the Republic does not provide for extra-budgetary funds, therefore all Government revenue and expenditure are included in the budget.

**PEER REVIEWER**

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

**Comments:** In accordance with the Law, this information is directly sent to the National Assembly by each institution that manages these funds.

**RESEARCHER’S RESPONSE**

The suggestion is accepted and the answer is changed to E. The Petroleum Stabilization Fund was cancelled in 2005.

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**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).
Ecuador

A.

Score: 100

Sources: - 2014 Executive's Budget Proposal, section: Consolidated by function - Government (revenue and expenditure), pages 39 and 40. - 2014 Executive's Budget Proposal, section: Consolidated by function - Sectoral (revenue and expenditure), pages 42-53.

Comments: The answer is "b", since the 2014 Executive's Budget Proposal provides consolidated and disaggregated information of the central government (in Ecuador, this means the Executive, the Legislative and the Judiciary Branches) (pages 39-53), but it does not include information on extra-budgetary funds.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: “The answer is A, all resources are part of the budget, and the consolidation process exists, until 2008 for the Central Government and as from 2009 for the General Government Budget, in accordance to the Constitution of the Republic. The budget draft, financial statements and analytical documents are prepared based on consolidated information.” Respuesta es a, Todos los recursos forman parte del presupuesto y si existe el proceso de consolidación, hasta el año 2008 del ámbito Gobierno Central y a partir del 2009 del Presupuesto General del Estado conforme lo estipulado en la Constitución de la República. Se genera la proforma presupuestaria, estados financieros y documentos analíticos en base a información consolidada.

PEER REVIEWER

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

Comments: Same comment as in the previous question.

RESEARCHER’S RESPONSE

The answer was changed because the Revenue and Expenditure Justifications include additional information on consolidated government revenue and expenditure.

IBP COMMENT

The question is asking about a consolidated financial statement with all central government finances including financial assets and the such which is NOT in any of the EBP documents. The answer remains B.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?
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).

Ecuador

A.

Score: 100

Sources: - 2014 - 2017 Four-Year Budget Programming, section 2014 Pre-Allocations, table Transfer of resources to Decentralized Autonomous Governments (Municipalities) through the 996 entity, page 41.

Comments: The Four-Year Budget Programming includes general information on central government transfers to Decentralized Autonomous Governments (municipalities) in the country. However, it does not include any qualitative information explaining the transfer or the reason, therefore, the answer is b.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: The answer is A, the Revenue and Expenditure Justifications includes the annex related to transfers to Decentralized Autonomous Governments; also, the budgetary classifier includes specific items in the transfer group that enable the identification of their concepts, and also provides details on the beneficiaries of the transfers of resources.

PEER REVIEWER

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

Suggested Answer: a.

RESEARCHER'S RESPONSE

We accept the suggestion to change the answer to A. We suggest including the explanation of the government in the answer's comments.
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).

**Ecuador**

A.

**Score:** 100

**Sources:** Four-Year Budget Programming, section Expenditure for narrowing equality gaps, page 45.

**Comments:** The 2014-2017 Four-Year Budget Programming includes the resources allocated to equality by category. Within the categories we can find gender, disabilities, interculturality, human mobility, childhood and adolescence, youth and senior adults. They include the amounts to be allocated to narrow existing gaps.

**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:** While there are several analysis categories in the proposal of the Executive, "Expenditure for the narrowing of gaps," gender, disabilities, human mobility, etc., it is important to mentions that the information is not representative, given its low participation in the Budget. This can be seen in page 45 of the Four-Year Budget Programming, which includes a table of allocated equity resources by category for a total of 713.1 million, accounting for 2.1% of the total General Government Budget.
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).

Ecuador

D.

Score: 0

Sources: 2014 Executive's Budget Proposal 2014 - 2017 Four-Year Budget Programming

Comments: In Ecuador, there are public companies since the passing of the Organic Law of Public Companies. In spite of this, the 2014 Executive's Budget Proposal and its supporting documents do not include information on transfers to these companies.

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.

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).

Ecuador

D.

Score: 0

Sources: NA

Comments: The 2014 Executive's Budget Proposal and its supporting documents, do not include quasi-fiscal activities for year 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 EBP includes the items that will be transferred to entities that are not part of the General Government Budget such as public companies, public banking, etc. However, the supporting documents do not include information on the destination of these values, since it is the jurisdiction of each entity.

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).

**Ecuador**

C.

**Score:** 33

**Sources:** - 2014 Executive's Budget Proposal, section: Consolidated by groups, pages 6-7. - 2014 Annual Budget Draft, Section financing investment savings account, page 4.

**Comments:** Regarding the Budget Draft and financial assets, you can find here: public financing accounts, transfers and capital donations. There is no list of financial assets, also, there is no information on analysis of their purpose, historical information, compliance, etc.

**GOVERNMENT REVIEWER**

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

**Suggested Answer:** b.

**Comments:** The answer is B. The Financial Statements issued and published annually include information on assets and liabilities; in addition, the budget liquidation specifies these concepts.

**PEER REVIEWER**

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

**Comments:** The Executive's Proposal is not submitted to the Assembly each year, but a report on Consolidated Financial Assets of the Public Sector is available to the public, accompanied by the year-end budget implementation bulletins.

**RESEARCHER'S RESPONSE**

The answer is still the same because the question refers only to the Budget Draft and not to the financial statements.

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).

Ecuador

D. Score: 0


Comments: In its investment annual plan, the Executive's Budget Proposal considers the destination of certain items to government financial assets regarding improvements/maintenance, acquisitions or construction.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The answer is B. The Financial Statements issued and published annually include non financial assets.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: There is no information on financial assets, investment projects specify general information on investments to be made but they do not include the categories of assets.

RESEARCHER'S RESPONSE
The answer refers to the draft and not to the financial assets. The answer does not change.

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).

Ecuador

D.

Score: 0

Sources: - 2014 Executive's Budget Proposal - Central Bank of Ecuador. Statistics of Public Finance Financing of the Non Financial Public Sector Source:
http://contenido.bce.fin.ec/home1/estadisticas/bolmensual/IEMensual.jsp

Comments: The answer would be D, since no item named "arrears" is included in the Four-Year Budget Programming or in the Executive's Budget Proposal. However, these data exist and can be found in the Central Bank of Ecuador, under the financing sources section.

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: This information does not appear in the EBP, since it is accounting information, not budgetary information. However, its values are identified in the Consolidated Financial Statements report once the year has ended. It is important to mentions that this information does not appear in the Central Bank of Ecuador.

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).

Ecuador

D.

Score: 0

Sources: Four-Year Budget Programming, section annex 4, main contingent liabilities, page 39.

Comments: Page 39 of the Four-Year Budget Programming shows contingent liabilities. However, there is no policy statement for each contingent liability, neither are values of the internal public debt specified. The chart shown on page 39 specifies only external public debt. Likewise, this information covers the 2013 period and not 2014 estimates, therefore, our answer is D.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: The answer should be C, the Financial Statements include information related to contingent liabilities.

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

RESEARCHER’S RESPONSE
The question refers to the budget draft and its supporting documents. The answer does not change.

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).

Ecuador

Score: 0


Comments: The Four-Year Budget Programming includes estimates and a model (Scully) to compare the optimum size of the government with the actual size. The model provides the growth of government size and it shows that there has been convergence during the last years. That is to say, expenditure has been increasing and it is near the optimum level estimated by the model. Due to the above, the answer is D, since there are no forecasts covering the next 10 years. The document includes macroeconomic estimates related to fiscal sustainability, however, the required emphasis on demographic growth is not taken into account.

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.

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).

**Ecuador**

C.

**Score:** 33


**Comments:** The Four-Year Budget Programming and the 2014 Executive's Budget Proposal includes transfers and donations that take place during the budget year, however, their origins are not known, nor are they disaggregated at the level required, therefore the answer is 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.

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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).

Ecuador

Score: 0

Sources: "- Four-Year Budget Programming, annex 2 estimate subsidies, page 29. - Four-Year Budget Programming, annex 3 tax expenditure, page 31."

Comments: Tax expenditure is derived from exceptions or other preferences in the fiscal code planned for specified entities. Tax expenditure usually has the same impact as providing direct subsidies, goods or services. The Budget Programming provides a list of subsidies granted by the Government, however, there is no explanation of the purpose of the policy, nor its beneficiaries. Likewise, although this information is submitted, it covers only the 2013 period and not 2014 estimates.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The answer should be B, the Four-Year Programming includes an annex related to tax expenditure and Subsidies.

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

RESEARCHER’S RESPONSE
We changed the answer to B.

IBP COMMENT
While we see tax expenditures, the question is asking about projections of tax expenditures for the following year. We only see tax expenditures for 2012. The answer remains D.

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).

**Ecuador**

**B.**

**Score:** 67

**Sources:** Four-Year Budget Programming, section Pre-Allocations, page 41.

**Comments:** The Four-Year Budget Programming provides the pre-allocations of the years 2013 and 2014, however, it does not include a narrative description.

**GOVERNMENT REVIEWER**

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

**Suggested Answer:** a.

**Comments:** Respuesta es a, En presupuesto se incluyen todos los ingresos y en el Justificativo de ingresos y gastos se describen los ingresos permanentes y no permanentes, especificando el cumplimiento de la regla fiscal y los recursos que por ley corresponden a educación y salud especialmente. Además se incluye un anexo relacionado con ingresos preasignados, que son aquellos que obligatoriamente deben ser asignados a ciertas entidades, GAD´s, seguridad social, etc.

**PEER REVIEWER**

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

**Suggested Answer:** a.

**RESEARCHER'S RESPONSE**

The answer stands because the annexes are not publicly available.

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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).

Ecuador

C.

Score: 33

Sources: - Four-year budget programming, page 3.

Comments: The Four-Year Budget Programming (page 3) states that it is based on the articles of the law specified below, therefore there is a link between the National Development Plan and the General Government Budget. Therefore, the answer is "C," since there is no narration or amounts associated to the policies. According to the Constitution of Ecuador, Article 280, the National Development Plan is the instrument that public policies, programs and projects should be derived from; it includes the programming and implementation of the Government budget; and the investment and allocation of public resources; and the coordination of exclusive jurisdictions between the central Government and the decentralized autonomous governments. Its observance shall be mandatory for the public sector and it shall be a reference for the other sectors. COPLAFIP (Planning and Public Finance Code) Article 7. - Regarding the conditions for Public Finance Management.- The entities in charge of national planning and public finances shall agree and define general guidelines, which shall be mandatory for public finance, in accordance with the National Development Plan. These guidelines shall not set operating procedures."

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.
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).

Ecuador

C.

Score: 33

Sources: - Four-year budget programming, page 3.

Comments: The Four-Year Budget Programming (page 3) states that it is based on the articles of the law specified below, therefore there is a link between the National Development Plan and the General Government Budget. Therefore, the answer is "C," since there is no narration or amounts associated to the policies. According to the Constitution of Ecuador, Article 280, the National Development Plan is the instrument that public policies, programs and projects should be derived from; it includes the programming and implementation of the Government budget; and the investment and allocation of public resources; and the coordination of exclusive jurisdictions between the central Government and the decentralized autonomous governments. Its observance shall be mandatory for the public sector and it shall be a reference for the other sectors. COPLAFIP (Planning and Public Finance Code) Article 7. - Regarding the conditions for Public Finance Management. - The entities in charge of national planning and public finances shall agree and define general guidelines, which shall be mandatory for public finance, in accordance with the National Development Plan. These guidelines shall not set operating procedures."
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).

**Ecuador**

D.

**Score**: 0


**Comments**: The answer is D, since none of the 2014 Year Budget Programming or Executive's Budget Proposal documents include information on non financial data.

**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.
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?

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

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

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

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Ecuador

D.

Score: 0


Comments: The answer is D, since none of the 2014 Year Budget Programming or Executive's Budget Proposal documents include information on non financial data.

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: This information is part of the strategic planning of institutions, however, it is not part of the documents that support the EBP.

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).

Ecuador

D.

Score: 0


Comments: The answer is D, since none of the 2014 Year Budget Programming or Executive's Budget Proposal documents include information on nonfinancial data.

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.

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).

**Ecuador**

**C.**

**Score:** 33


**Comments:** Annex 7 of the Four-Year Budget Programming includes information on resources allocated to equality by category, detailing the amounts invested for narrowing equality gaps. The answer is "C," since there is not information on all policies.

**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 the budget information associated to the catalogue of policies for the narrowing of gaps has a very low participation compared to the total budget.

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**053.** Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

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).

**Ecuador**

**A.**

**Score:** 100

**Sources:** - Guidelines for the 2015 Executive's Budget Proposal. - 2014 - 2017 Four-Year Budget Programming.

**Comments:** The Guidelines for the 2015 Executive's Budget Proposal includes dates and activities for the compliance with the elaboration of the 2015 Executive's Budget Proposal, therefore the answer is 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 and have no comments to add.

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**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).

**Ecuador**
Score: 0

Sources: NA

Comments: Currently not produced.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: The answer should be A, the Four-Year Programming includes an analysis of the economic evolution at the regional level, plus information on the main macroeconomic variables such as GDP, inflation, oil price, among others, based on which the budget platform is developed.

PEER REVIEWER

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

Suggested Answer: a.

RESEARCHER'S RESPONSE

The question refers to the Pre Budget Statement that is not published. The answer does not change.

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).
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).
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).

Ecuador

D.

Score: 0

Sources: NA

Comments: Currently not produced.
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).

Ecuador

B.

Score: 0

Sources: NA

Comments: Currently not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The answer is A. The Four-Year Programming includes estimates of expenditure for the following three years.

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

Suggested Answer: a.

RESEARCHER'S RESPONSE
The question refers to the Pre Budget Statement that is not published. The answer does not change.

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).

Ecuador
A.

Score: 100


Comments: The Enacted Budget (General Government Budget) does include estimates of expenditure for the three expenditure classifications (administrative, economic, functional).
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).

Ecuador

A. Score: 100

Sources: The Enacted Budget (General Government Budget/ Budget Law) is the same as the 2014 Executive's Budget Proposal, since the National Assembly approved it without making any changes. - 2014 Executive's Budget Proposal; Pages 126-152. Annual investment program entity-project, pages 125-152."

Comments: The 2014 Executive's Budget Proposal includes expenditure by individual program for each administrative unit.

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.

Comments: The 2014 EBP makes reference only to investment projects and programs, it does not include all institutional programs that are comprised of permanent and non permanent expenditure.
RESEARCHER'S RESPONSE

As in question 6, the draft shows expenditures corresponding to all 2014 programs as detailed in the source. Therefore, the answer does not change.

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).

Ecuador

A.

Score: 100

Sources: The Enacted Budget (General Government Budget/ Budget Law) is the same as the 2014 Executive's Budget Proposal, since the National Assembly approved it without making any changes. 2014 Executive's Budget Proposal. Section Consolidated by Revenue Groups. Pages 6 and 9.

Comments: The Enacted Budget includes certain tax revenue and non tax revenue, however, it does not disaggregate all types of taxes, or all the sources of revenue that are non tax. The answer is A since total revenue is specified.

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
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).

**Ecuador**

**A.**

**Score**: 100

**Sources**: The Enacted Budget (General Government Budget/ Budget Law) is the same as the 2014 Executive's Budget Proposal, since the National Assembly approved it without making any changes. 2014 Executive's Budget Proposal. Section Consolidated by Revenue Groups. Pages 6 and 9."

**Comments**: The total revenue presented in the Enacted Budget amounts to 34 thousand million dollars. The information presented in the Budget by individual sources is aligned with the total, therefore our answer is B, since most of the individual sources are presented.

**GOVERNMENT REVIEWER**

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

**Suggested Answer**: a.

**Comments**: The answer should be A. The EBP and the justifications specify all budget revenue with their respective financing source.

**PEER REVIEWER**

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

**Suggested Answer**: a.

**RESEARCHER’S RESPONSE**

The answer is changed to A, and the revenue and expenditure justifications are included as a source.

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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).

Ecuador

A. 100

Score: 100

**Sources:** The Enacted Budget (General Government Budget/ Budget Law) is the same as the 2014 Executive's Budget Proposal, since the National Assembly approved it without making any changes. - 2014 Enacted Budget; section Savings account Financing investment, page 4 - 2014 Enacted Budget; section General Government Budget and Financing of importation of derivatives; page 7

**Comments:** The 2014 Enacted Budget specifies he estimate of the amortization of the public debt. Additionally, it provides the payment of interests on the debt for the budget year under the name "financial expenditure."

**GOVERNMENT REVIEWER**

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

**Suggested Answer:** a.

**Comments:** The answer should be A. The Enacted Budget, Financing Investment Savings Account and the Justifications specify the domestic and internal public debt, interests and amortizations.

**PEER REVIEWER**

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

**Suggested Answer:** a.

**RESEARCHER'S RESPONSE**

The suggestion is accepted and we change the answer to A.
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).

Ecuador

D. Score: 0

Sources: NA

Comments: Currently not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The answer should be B. While the name is not citizens budget, the budget approved by the National Assembly is published together with the corresponding Justifications (analytic document) which specify: macroeconomic forecast, total revenue, expenditure and financing and governing policies.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: While there is no citizens budget, this information appears in several information media available to the public.

RESEARCHER'S RESPONSE

The citizens budget is not prepared.
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).

**Ecuador**

D.

Score: 0

Sources: NA

Comments: Currently not produced.

**GOVERNMENT REVIEWER**

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

Suggested Answer: c.

Comments: The answer should be C. The budget is made available through the website of the Ministry of Finance, together with the Revenue and Expenditure Justifications.

**PEER REVIEWER**

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

**RESEARCHER'S RESPONSE**

The citizens budget is not prepared.

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).

Ecuador

D.

Score: 0

Sources: NA

Comments: Currently not produced.

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: The answer should be B. Under "Contacts", the Ministry of Finance website provides the option to make consultations or suggestions on issues regarding public finances and in the "Direction of Social Communication Section" this information is consolidated and then sent to the respective units, in this case to the Under Secretary of Budget when dealing with budgetary issues.

PEER REVIEWER

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

RESEARCHER'S RESPONSE

The citizens budget is not prepared, the answer does not change.

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).

Ecuador

D.

Score: 0

Sources: NA

Comments: Currently not produced.

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: The answer should be B. There are print copies of all budget documents.

PEER REVIEWER

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

RESEARCHER'S RESPONSE

The citizens budget refers to a budget showing contents that the general public can understand, with graphs that make it understandable.

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).

**Ecuador**

**A.**

**Score:** 100

**Sources:** Budgetary Implementation Bulletin January - March 2013 (Boletín de Ejecución Presupuestaria enero - marzo 2013); section economic classification pp. 11-12; section Classification by sector pp. 6-9, Budget implementation platform Ministry of Finance.

**Comments:** Budgetary implementation quarterly reports (In-year Reports) include information on expenditure by economic and sectoral classification (functional). On the other hand, the budgetary implementation site of the Ministry of Finance includes updated monthly information according to various types of classification therefore the answer is 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:** The last bulletin available is from the 1st quarter of 2014 (information published before June 30, 2014)

**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).

**Ecuador**

**Score:** 33

**Sources:** Budgetary Implementation Bulletin January - March 2013; section Main investment projects; page 16.

**Comments:** Budgetary implementation quarterly reports (In-year Reports) include information on expenditure by individual program only for the main 20 projects, therefore the answer is C.

**GOVERNMENT REVIEWER**

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

**Comments:** A programs and projects analysis is also included in Mid-Year Review sent to the National Assembly.

**PEER REVIEWER**

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

**Comments:** The information bulletins available are the latest. We agree with the C rating, since programs and projects only cover investment components.

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**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).

**Ecuador**

**Score:** 100

**Sources:** Budgetary Implementation Bulletin January - March 2013; section General Government Budget;
Comments: The Budgetary implementation quarterly reports (In-year Reports) includes comparative analysis of the 2010-2013 period to monitor how revenue or expenditure have increased in comparison with previous years. Comparative analyses are conducted to budgetary implementation per expenditure group, implementation by economic nature, and sectoral. This comparative analysis explains codified and accrued expenditure, therefore the answer is 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 and have no comments to add.

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).

Ecuador

A.

Score: 100

Sources: Budgetary Implementation Bulletin April - June 2013; section General Government Budget Revenue, pages 3-5.

Comments: Budgetary implementation quarterly reports (In-year Reports) include information on revenue by category, therefore our answer is 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: There is more recent information, see Budgetary implementation Report for the first quarter of
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).

Ecuador

A. Score: 100


Comments: Budgetary implementation quarterly reports (In-year Reports) provides revenue by individual sources, however, they are included by group with no disaggregation.

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: "Mid-year Review is sent to the National Assembly, they specify all revenue by individual sources. Also, the budgetary implementation bulletins appear in the website. The rating should be “A.”


RESEARCHER'S RESPONSE

In accordance to the comment, the answer has been changed.
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).

Ecuador

A. Score: 100


Comments: Budgetary implementation quarterly reports (In-year Reports) include comparisons to revenue between 2010 and 2013, regarding codified and accrued revenue.

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 are also six-monthly reports (Mid-year review) submitted to the National Assembly showing a more detailed analysis. However, the website of the Assembly includes only up to the second semester of 2012. Likewise, the website of the Ministry of Finance is available to the public in order to monitor the budget revenue and expenditure implementation”.

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).

Ecuador

A. Score: 100


Comments: The quarterly budget implementation bulletin (In-year Report) provides information on the total public debt, i.e., domestic and external financing. On the other hand, the report includes information on the total Domestic and External Loans. Also, there is information amortization of public debt and financing expenditure. Therefore, there are two estimates of current loans and debt (the total Public Debt and its corresponding amortization and the Total amount of each loan, both domestic and external). The supporting documents (financial statements) also include debt, loans and financing sources.

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.

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).

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**Ecuador**

C.

**Score:** 33

**Sources:** Quarterly Budget Implementation Bulletin, April - June 2013; section public investment implementation, page 14, 15 and 16.

**Comments:** The Budgetary implementation quarterly report (In-year Report) provides data on domestic and external loans that comprise the total debt for that period, however, there is no maturity profile of the debt or its interest rate, therefore the answer is C.

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**GOVERNMENT REVIEWER**

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

**Suggested Answer:** b.

**Comments:** The answer should be B. In addition to the information that appears in the six-monthly budget implementation reports (Mid-Year Review), the quarterly public debt bulletins (In-year Reports) include information on public debt.

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**PEER REVIEWER**

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

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**RESEARCHER'S RESPONSE**

The suggestion is accepted and we change the answer to B.

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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).

**Ecuador**

**Score: 0**

**Sources:** Budget implementation Review of the first semester of fiscal year 2013, section Evolution of main macroeconomic indicators, pages 18-21.

**Comments:** The Budget implementation Review of the first semester of fiscal year 2013 (Informe de Ejecución Presupuestaria del Primer Semestre del ejercicio fiscal 2013) includes an explanation on the evolution of the main economic indicators, however, it does not include a comparison to the original estimates. In spite of this, since the six-monthly report was published within the set due dates, the answer is D.

**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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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).
Ecuador

Score: 0

Sources: Budgetary implementation of the first semester of fiscal year 2013, section analysis of expenditure, pages 61-92.

Comments: The 2013 Mid-Year Review (The Budget Implementation Review of the first semester of fiscal year 2013) includes updated information on expenditure and compares it to the initial expenditure budget. However, the explanation of these differences is not detailed. Since the 2013 Mid-Year Review was published after the deadline for this Survey, the answer is D.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: "The answer is A. the Mid-Year Review detail the initial and current budget at a different level of disaggregation, and they also include explanations in the analysis by sector, permanent and non permanent expenditure (specific attachments). The reports are submitted and published within the time established in the Planning and Public Finance Organic Code (Art. 119), this is 90 days after the semester ends. "

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

RESEARCHER'S RESPONSE
According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

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.

E. Not applicable/other (please comment).

**Ecuador**

**D.**

**Score:** 0

**Sources:** - Budget Implementation Review of the first semester of fiscal year 2013, section analysis of expenditure, pages 61-92. - Budget Implementation Review of the first semester of fiscal year 2013; section expenditure by economic source, pages 195, 220.

**Comments:** The 2013 Mid-Year Review (The Budget Implementation Review of the first semester of fiscal year 2013) provides estimated expenditure for the economic and functional classification; it includes expenditure implementations for the functional classification and by economic source, actual, codified, accrued and initial expenditure. Since the 2013 Mid-Year Review was published after the deadline for this Survey, the answer is D.

**GOVERNMENT REVIEWER**

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

**Suggested Answer:** A.

**Comments:** The answer should be A. Mid-year Review include figures and analysis by sector, sectoral council administrative functional, nature of expenditure and group among others.

**PEER REVIEWER**

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

**Comments:** This information is also permanently available on the website: http://www.finanzas.gob.ec/ejecucion-presupuestaria/.

**RESEARCHER’S RESPONSE**

According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

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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).

Ecuador

D.

Score: 0

Sources: Budget Implementation Review of the first semester of fiscal year 2013; pages 177, 251, 261, 271, 274, 305, 352, 363 and 393.

Comments: The 2013 Mid-Year Review (The Budget Implementation Review of the first semester of fiscal year 2013) provides information on most of the individual programs. Since the 2013 Mid-Year Review was published after the deadline for this Survey, the answer is D.

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: The answer should be B. The budget implementation report of the year 2013 includes a section related to expenditure by program (4.2.2.7).

PEER REVIEWER

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

RESEARCHER’S RESPONSE

According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

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).

Ecuador

D.

Score: 0


Comments: The 2013 Mid-Year Review (The Budget Implementation Review of the first semester of fiscal year 2013) includes information on revenue updated for the current budget year in the section evolution of revenue and income of the General Government Budget, analysis of revenue. Since the 2013 Mid-Year Review was published after the deadline for this Survey, the answer is D.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: "The answer should be A. The budget implementation report includes figures and analysis of initial revenue and updated as of the respective dates. I must point out that the reports are submitted and published within the time established in the Planning and Public Finance Organic Code (Art. 119), this is 90 days after the semester or the fiscal year end."

PEER REVIEWER

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

Comments: "The Ministry of Finance performs a permanent re-estimation of figures, it comprises the values shown in the website of the Ministry in the budget implementation section. http://www.finanzas.gob.ec/ejecucion-presupuestaria/.

RESEARCHER’S RESPONSE

According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three
months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Ecuador

B.

Score: 0


Comments: The 2013 Mid-Year Review (The Budget Implementation Review of the first semester of fiscal year 2013) provides detailed information on revenue by category. Since the 2013 Mid-Year Review was published after the deadline for this Survey, the answer is B.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: The answer should be A. The budgetary implementation report includes qualitative and quantitative information of revenue; and it is submitted and published within the time established in the Planning and Public Finance Organic Code (Art. 119).

PEER REVIEWER

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

Comments: This information is also permanently available on the website: http://www.finanzas.gob.ec/ejecucion-presupuestaria/.

RESEARCHER’S RESPONSE

According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three
months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

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

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

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Ecuador

D.

Score: 0

Sources: - Budget Implementation Review of the first semester of fiscal year 2013; section general summary of budget implementation, pages 22-61.

Comments: The 2013 Mid-Year Review (The Budget Implementation Review of the first semester of fiscal year 2013) includes detailed information (pages 22-61) on updated revenue for the first semester of fiscal year 2013. Since the 2013 Mid-Year Review was published after the deadline for this Survey, the answer is D.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: The answer should be A. The report includes the detail of revenue and it is submitted within the time established in the Planning and Public Finance Organic Code (Art. 119)

PEER REVIEWER

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

Comments: This information is also permanently available on the website: http://www.finanzas.gob.ec/ejecucion-presupuestaria/.
RESEARCHER'S RESPONSE
According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

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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).

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Ecuador

D.
Score: 0

Sources: -Budget Implementation Review of the first semester of fiscal year 2013; section financing revenue, page 60. -Budget Implementation Review of the first semester of fiscal year 2013; section financial expenditure, page 121. -Budget Implementation Review of the first semester of fiscal year 201; section public debt servicing, page 375.

Comments: The 2013 Mid-Year Review (The Budget Implementation Review of the first semester of fiscal year 2013) includes updates of loans and debt estimates. The report includes updates of the original and the estimates, but it does not include the total central government debt at the end of the budget period. Since the 2013 Mid-Year Review was published after the deadline for this Survey, the answer is D.

GOVERNMENT REVIEWER

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

Suggested Answer: b.
The answer should be B. The six-monthly implementation reports include information on public debt; and they are submitted and published within the time established in the Planning and Public Finance Organic Code (Art. 119).

PEER REVIEWER

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

RESEARCHER’S RESPONSE

According to the OBS methodology, the Mid-Year Review is supposed to be published at the very latest three months after the first six months of the fiscal year. The Mid Year Review 2013 was not published by September 2013. This document was published in June 2014. It is NOT considered as publicly available.

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).

Ecuador

Score: 67

Sources: Budgetary implementation Report for Fiscal Year 2013; section detailed analysis of budgetary implementation, pages 51-353.

Comments: The Budgetary implementation Report for Fiscal Year 2013 (Ejecución Presupuestaria Correspondiente al Ejercicio Fiscal 2013) includes a detailed analysis of the 2013 budgetary implementation. The analysis includes the difference between revenue and expenditure of the budget approved by the National
Assembly and the budget implemented as of December 2013. It provides and analysis of expenditure by institution, function, sector, program, groups, among others. Along with the numerical analysis, there is a narrative discussion, explaining in clearly the budgetary implementation, therefore the answer is B.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: The answer should be A. Budget implementation reports include quantitative information and qualitative analysis.

PEER REVIEWER

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

RESEARCHER'S RESPONSE

Our answer does not change because the qualitative analysis is not comprehensive enough to explain the differences.

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).

Ecuador

A.

Score: 100

Sources: Budgetary implementation Report for Fiscal Year 2013; Economic classification in Table 50 on page 55, Functional classification in Table 56 on page 70, and administrative unit in the following tables: 87 on page
Comments: The Budgetary implementation Report for Fiscal Year 2013 (End-Year Report) includes the estimates of the three classifications by expenditure: functional, administrative and economic, therefore the answer is 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 and have no comments to add.

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).

Ecuador

A.

Score: 100

Sources: Budgetary implementation Report for Fiscal Year 2013; section Implementation by programs, pages 66-69. - Website of the Ministry of Finance containing information on budgetary information.

Comments: The Budgetary implementation Report for Fiscal Year 2013 (Year-End Report) includes the implementation by programs, including 42 programs comparing the approved and implemented budget. There is also a narrative discussion in the website of the Ministry of Finance explaining in depth the budgetary
implementation of the most important projects. On the other hand, this information is complemented in the website of the Ministry of Finance where there is information comparable by program, therefore, the answer is 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: c.

Comments: There is information only for investment programs and projects. These account for less than two thirds of the total Budget. This is why the rating should be “C.”

RESEARCHER’S RESPONSE

The expenditure budget which is reported according to the source (pages 66-69) includes information by programs for the total accrued budget of 33,890 million dollars which is equal to the total expenditure budget. The answer does not change.

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 presented, along with a narrative discussion.

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).

Ecuador

A.

Score: 100
The Budgetary implementation Report for Fiscal Year 2013 (Year-End Report) includes an analysis of revenue and financing. This analysis includes traditional revenue, a detailed analysis of taxes, oil revenue (financial derivatives, exportation, among others), tax revenue generated by institutions, technical assistance and donations, and financing. The analysis includes the difference between revenue and expenditure of the budget approved by the National Assembly and the budget implemented as of December 2013. However, not all revenue sources mentioned in the approved budget are included. Along with the numerical analysis, there is a narrative discussion, explaining clearly the budgetary implementation.

**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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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).

**Ecuador**

**Score:** 100

**Sources:** Budgetary implementation Report for Fiscal Year 2013; section Detailed analysis of budgetary implementation, subsection Analysis of revenue and financing, pages 12-47.

**Comments:** The Budgetary implementation Report for Fiscal Year 2013 includes a detailed analysis of revenue by category (tax and non-tax).
Opinion: Yes, I agree with the score and have no comments to add.

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).

Ecuador

A.

Score: 100

Sources: Budgetary implementation Report for Fiscal Year 2013; section Detailed analysis of budgetary implementation, subsection Analysis of revenue and financing, pages 12-47.

Comments: The Budgetary implementation Report for Fiscal Year 2013 (Year-End Report) includes a detailed analysis of revenue by category (tax and non tax). This analysis includes traditional revenue, a detailed analysis of taxes, oil revenue (financial derivatives, exportation, among others), tax revenue generated by institutions, technical assistance and donations, and financing.

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.
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).

Ecuador

A.

Score: 100

Sources: Budgetary implementation Report for Fiscal Year 2013; section revenue by financing, subsection page 47-51, Table 212 Public debt servicing fiscal year 2013 page 325.

Comments: The Budgetary implementation Report for Fiscal Year 2013 (Year-End Report) includes revenue by financing, including figures and narrative discussions regarding public debt, external public debt, domestic public debt and public debt balances, all of these for fiscal year 2013. There are also figures for the debt/GDP ratio and debt growth rate. Also, we find data on the variation of the debt compared to fiscal year 2012.

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.
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).

Ecuador

D.

Score: 0

Sources: Budgetary implementation Report for Fiscal Year 2013, section Evolution of main macroeconomic indicators, pages 7-9.

Comments: "The Budgetary implementation Report for Fiscal Year 2013 provides the performance of macroeconomic indicators for 2013, both for the real and the oil sectors. There is also a comparison of indicators from 2012. The figures are accompanied by a narrative explanation. However, there are no difference between the indicators estimated at the beginning of the year and the indicators presented at the close of the fiscal year, therefore we choose answer D."

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.
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, estimates 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).

**Ecuador**

**Score:** 0

**Sources:** Budgetary implementation Report for Fiscal Year 2013.

**Comments:** The Budgetary implementation Report for Fiscal Year 2013 does not include any information on non-financial inputs.

**GOVERNMENT REVIEWER**

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

**Suggested Answer:** a.

**Comments:** The answer should be A. The Report analyses in one of its section the budget by financing source and it includes an analysis.

**PEER REVIEWER**

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

**RESEARCHER’S RESPONSE**

The suggestion of the reviewer is accepted.

**IBP COMMENT**

There is no information about non-financial inputs in the documents. The answer remains D.
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).

Ecuador

C.

Score: 33


Comments: The Budgetary implementation Report for Fiscal Year 2013 provides information on budgetary implementation by source of financing according to the most important sources, therefore the answer is C, since sources are not disaggregated.

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.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

**Ecuador**

**C.**

**Score:** 33


**Comments:** “The Budgetary implementation Report for Fiscal Year 2013, in its section Narrowing equity gaps, specifies several programs that also take into account the narrowing of socio-economic gaps, including poverty alleviation programs or to vulnerable sectors of the population. Within this section, there is an analysis of budgets and a narrative. On the other hand, there is a section with the main programs by sectoral council, specifying certain programs aimed at benefiting the poorest population in the country. These sections do not specify all existing poverty alleviation programs.

**GOVERNMENT REVIEWER**

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

Ecuador

Score: 0

Sources: Budgetary implementation Report for Fiscal Year 2013.

Comments: There is no individual information on extra-budgetary funds.

GOVERNMENT REVIEWER

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

Suggested Answer: e.

Comments: The answer is DOES NOT APPLY. All revenue and expenditure are included in the budget, the concept of extra-budgetary funds is not used.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
The suggestion is accepted and the answer is changed to E. The Petroleum Stabilization Fund was cancelled in 2005.

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).

Ecuador

A.

Score: 100


Comments: The Financial Statements of the General Government Budget 2013 are not part of the Budgetary implementation Report for Fiscal Year 2013, they are included in different document.

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.

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).

Ecuador

D.

Score: 0

Sources: NA

Comments: Currently not produced.

GOVERNMENT REVIEWER

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

Suggested Answer: a.

Comments: The answer is A. In the case of Ecuador, the Comptroller General of the State is the entity in charge of audits and conducting the three types of audits of public entities.

PEER REVIEWER

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

RESEARCHER'S RESPONSE

The answer does not change since the annexes are not publicly available.

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).
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).
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).

Ecuador

B.

Score: 0

Sources: NA

Comments: Currently not produced.

GOVERNMENT 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).

**Ecuador**

D.

**Score:** 0

**Sources:** NA

**Comments:** Currently not produced.

**GOVERNMENT REVIEWER**

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

**Suggested Answer:** b.

**Comments:** The answer should be B. All entities that comprise the General Government Budget are required to include in their websites information related to auditing. (http://www.finanzas.gob.ec/transparencia/)

**PEER REVIEWER**

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

**RESEARCHER’S RESPONSE**

We accept the suggestion of the reviewer, we suggest including the explanation in the comment.

**IBP COMMENT**

After careful review of the site and the documents, the documents that the government references are documents on internal audits and NOT the audits conducted by the SAI. The answer remains D.
102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit 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).

Ecuador

D.

Score: 0

Sources: NA

Comments: Currently not produced.

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 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).

Ecuador

Score: 67


Comments: There are 13 commissions in the National Assembly. The Economic, Fiscal, Regulation and Control Regime Commission is in charge of conducting budgetary analysis corresponding to the National Assembly (observations of the EBP and, four-year budget programming, among others). This commission submits its report to the chairman of the Assembly for its approval or subsequent discussion in the plenary. The answer is B, since the commission does not only reviews budgetary issues, but also various economic issues.

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.

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).

Ecuador

D.

Score: 0


Comments: The Legislative Branch does not discuss the priorities of the budgetary policy before the submission of the EBP. After preparing the EBP, the Executive Branch submits the document to the Legislative Branch for its approval and subsequent comments.

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.
Ecuador

**Score:** 0

**Sources:** "- Planning and Public Finance Organic Code. Section two: National Development Plan and guidelines of policies of the system. Article 34, 74 - Planning and Public Finance Organic Code. Chapter two: Public policy. Article 15/17"

**Comments:** The Executive Branch does not conduct consultations with members of the Legislative Branch to determine budgetary priorities. The priorities included in the Enacted Budget are determined by the National Development Plan (prepared by the National Secretary of Planning and Development) and the Constitution of the Republic. Likewise, the definition of public policies and priorities is conducted by the Executive Branch. Another institution that participates directly in the process to determine priorities is the Ministry of Finance (debt limits, deficit, among 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.

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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).
Ecuador

Score: 67


Comments: In Ecuador, the National Assembly (legislative branch) received the EBP sixty days before the start of the fiscal year (2 months before).

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).

Ecuador

Score: 100

The National Assembly (legislative branch), has one month to approve and make comments on the Executive's Budget Proposal. In the case of Ecuador, the approval comes at least one month before the start of the new 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.

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).

**Ecuador**

D.

**Score:** 0

**Sources:** Constitution of the Republic of Ecuador. Chapter four: Economic sovereignty. Section one. Article 295.

**Comments:** The National Assembly does not have the authority to make direct changes to the EBP. This body can only make limited remarks (by revenue and expenditure sectors) to the EBP. The Executive might or not include these changes.

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

**Suggested Answer:** b.

**Comments:** The answer should be B. The National Assembly may comment on the EBP by revenue and expenditure sectors, and they shall not modify its total amount (Article 295 of the Constitution of the Republic
PEER REVIEWER

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

Comments: "We would like to add that the legal framework of the Constitution of the Republic states in its article 295 that it does not allow the National Assembly to make changes that affect the ceiling (increases or reductions) of the EBP: “Article 295.- The Executive Branch shall submit the Annual Budget Draft and the four-year budgetary programming to the National Assembly within the first ninety days of its administration and, within the following years, sixty days before the start of the respective fiscal year. The National Assembly shall approve or comment on the annual draft and the four-year programming within the following thirty days and in a single discussion. If, after this term, the National Assembly does not comment, the draft and the programming prepared by the Executive Branch shall enter into force. The comments of the National Assembly shall be only by revenue and expenditure sectors, and they shall not modify the total amount of the draft. If the draft or the programming are commented on by the National Assembly, the Executive Branch, within ten days, shall be able to accept said comments and send a new draft to the National Assembly, or confirm its original draft. The National Assembly, within the following ten days, shall be able to confirm its comments, in a single discussion, with the vote of two thirds of its members. Otherwise, the programming or draft sent by the Executive Branch shall enter into force. Until it is approved the budget of the year in which the President of the Republic takes office, The previous budget shall govern. Any increase in expenditure during the budget implementation shall be approved by the National Assembly, within the limit set by the law. Any information on the formulation, approval and implementation process of the budget shall be public and shall be permanently made available to the population via the proper media. Modifications may be among sectors and the position of the Assembly prevails when there is a vote by majority of its member if the Executive does not accept comments.”"

RESEARCHER'S RESPONSE

We change the answer to C.

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).

Ecuador

D.

Score: 0

Sources: Guidelines for budgetary modifications in the annual investments plan. Type of modifications: inter institutional modifications.

Comments: According to the Guidelines for budget modifications prepared by the Ministry of Finance and the National Secretary of Planning and Development, no Legislative approval is required to make inter institutional transfers in Ecuador. Transfers are made through inter institutional agreements and supporting documents (ministerial agreements, addendums to contracts, decrees, among others).

GOVERNMENT REVIEWER

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

Comments: When the 15% of the approved amount approved by the National Assembly is exceeded, the Executive Branch shall request authorization from that entity.

PEER REVIEWER

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

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).

Ecuador

D.

Score: 0

Sources: Guidelines for budgetary modifications in the annual investments plan. Type of modifications.

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.

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).
Ecuador

D.

Score: 0

Sources: NA

Comments: When there are surplus, such as oil surplus, they are reallocated to the Enacted Budget and the executive Branch does not require the approval of the Assembly to spend them.

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: "We would like to expand on the comment of the reviewer with the legal basis that supports his answer. Planning and Public Finance Organic Code: Article 118.- Budget Modification.- The entity governing public finances shall be able to increase or reduce the revenue or expenditure that modify the levels set in the General Government Budget up to a total of 15% regarding the figures approved by the National Assembly. In no case this modification shall affect the resources that the Constitution of the Republic and the Law allocate to Decentralized Autonomous Governments. These modifications shall be informed to the Economic, Fiscal, Regulation and Control Regime Commission of the National Assembly within 90 days of the end of each semester. This is guaranteed by law."

112. When was the most recent supplemental budget approved?

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).

Ecuador

B.

Score: 0

Sources: Press notes, National Assembly website, laws and regulations.
Comments: The Executive Branch prepared the supplemental budget without the approval of the Assembly.

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: "We would like to expand on the comment of the reviewer with the legal basis that supports his answer. Planning and Public Finance Organic Code: Article 118.- Budget Modification.- The entity governing public finances shall be able to increase or reduce the revenue or expenditure that modify the levels set in the General Government Budget up to a total of 15% regarding the figures approved by the National Assembly. In no case this modification shall affect the resources that the Constitution of the Republic and the Law allocate to Decentralized Autonomous Governments. These modifications shall be informed to the Economic, Fiscal, Regulation and Control Regime Commission of the National Assembly within 90 days of the end of each semester. In all cases and without any exception, every increase in the approved budgets shall have the respective financing. These increases and reduction of revenue and expenditure shall not modify the indebtedness limit approved by the National Assembly. The President of the Republic, on the motion of the governing entity, shall order reductions in the Budgets of the entities that are not part of the General Government Budget, except Decentralized Autonomous Governments and Social Security, in extraordinary and unexpected situations that reduce the flows of revenues and financing of these budgets arise. These reductions may not finance new expenditure. During the implementation of the Annual Investments Plan of the General Government Budget, only investment programs and/or projects that have been prioritized by the National Secretary of Planning and Development may be included. Only in the case of modifications in the General Government Budget that imply increases of the total investment budgets of an implementing entity or the inclusion of new investment programs and/or projects, it shall be required the favorable ruling of the National Secretary of Planning and Development. In all other cases, the modifications shall be directly made by each implementing entity. Entities and organizations that do not belong to the General Government Budget shall not be able to approve budgets or modifications that imply transfers of resources from the General Government Budget and that have not been previously considered in said budget. Only the entity governing public finances shall be able to set limits on the management of financing sources during the budget implementation; the compliance with Article 79 shall be proved only in the attachments to: approved budgets and liquidated budgets, based on an annual verification. Guaranteed by Law."

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified 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 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).

Ecuador

D. Score: 0

Sources: 2014 General Government Budget (Enacted Budget)

Comments: The answer does not apply, since the General Government Budget (Enacted Budget) does not include contingency funds.

GOVERNMENT REVIEWER

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

Suggested Answer: d.

Comments: The answer should be D. The Ministry of Finance boasts specific expenditure items that include resources for contingencies, and they are allocated to entities according to their needs and requirements without the approval of the National Assembly.

PEER REVIEWER

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

Comments: We would like to expand on the comment of the reviewer pointing out that in Ecuador, many pre-allocations and oil funds were eliminated by the Organic Law for the Recovery of the Use of Government Oil Resources and Administrative Rationalization of Indebtedness Processes. See articles 313, 317, 286 and 298 of the Constitution of the Republic.

RESEARCHER'S RESPONSE

The suggestion of the reviewer is accepted.

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).

Ecuador

D. Score: 0

Sources: NA

Comments: Currently not produced.

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.

Suggested Answer: c.

Comments: Although the Comptrollership has not submitted any audit report in the last few years, there is a “Tax and Economic Regime” Commission in the National Assembly that has the legal powers to convene public hearings and analyze audit reports.

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).
Ecuador

A. Score: 100

Sources: ORGANIC LAW OF THE COMPTROLLER GENERAL OF THE STATE, REFORMS AND REGULATIONS, CHAPTER 4, SECTION 1, ARTICLE 31.

Comments: Article 31 of the Organic Law of the Comptroller General of the State states that one its functions is to “Conduct external audits, in any of its categories or modes, itself or via private auditing companies, to all Government institutions, corporations, foundations, civil societies, commercial companies...”.

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.

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).

Ecuador

D. Score: 0
Comments: The Comptroller General of the State does not have a quality assurance system.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The Comptroller General of the State should be directly consulted.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The quality assurance system is established by law: Organic Law of the Comptroller General of the State.

RESEARCHER'S RESPONSE
The answer does not change.

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).

Ecuador

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).

Score: 100

Sources: - Constitution of the Republic of Ecuador, Chapter two, section two, article 131, page 80.

Comments: Article 131 of the Constitution of Ecuador states that the National Assembly shall be able to proceed to the political prosecution of several public sector authorities, including the highest authority of the Comptroller General of the State, due to the non compliance of duties stated in the Constitution and the law.
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).

Ecuador

A. Score: 100

Sources: ORGANIC LAW OF THE COMPTROLLER GENERAL OF THE STATE, REFORMS AND REGULATIONS, CHAPTER 4, SECTION 1, ARTICLE 30.

Comments: Article 30 of the Organic Law of the Comptroller General of the State states that the annual budget of the Comptroller General of the State is issued by the Comptroller General of the State to the Ministry of Finance for the subsequent approval of the National Assembly. On the other hand, letter (a) of article 30 explains the way in which this budget is financed to be consistent with the activities of the Comptroller General.

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: The answer should be B. The budget of the SAI is determined by the entity itself, reviewed and
validated by the Ministry of Finance and later approved by the National Assembly.

PEER REVIEWER

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

RESEARCHER’S RESPONSE

The answer does not change. The comment from the government is exactly the same as the comment of the answer.

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)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

Ecuador

A.

Score: 100


Comments: The website of the Ministry of Finance includes a glossary of terms which includes terms used in the budget and in several budgetary documents. The language used is clear and understandable, it also includes technical expressions.

GOVERNMENT REVIEWER

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

**Ecuador**

D.

**Score:** 0

**Sources:** "- Organic law of citizens engagement. Participatory budgets. Article 67,68 - Planning and Public Finance Organic Code. Participatory planning for development. Article 8,13"

**Comments:** In the mentioned laws it is stated that the citizens may participate in the preparation and auditing of the budgetary expenditure. However, this process is applied only at the sub national level in the regional, provincial, municipal governments and special regimes, among others. Likewise, this process is not a requirement that the Executive Branch must observe.

**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.
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).

Ecuador

D.

Score: 0


Comments: In the mentioned laws it is stated that the citizens may participate in the preparation and auditing of the budgetary expenditure. However, this process is applied only at the sub national level in the regional, provincial, municipal governments and special regimes, among others. Likewise, this process is not a requirement that the Executive Branch must observe.

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.
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).

Ecuador

D.

Score: 0


Comments: The law mentioned an endless number of mechanisms of citizens engagement in public management. However, this citizens engagement is not associated to the annual budgetary implementation of the Executive 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.

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).

Ecuador

D

Score: 0

Sources: NA

Comments: The Executive Branch does not use any mechanism to identify the perspectives of citizens on the priorities included in the Annual Budget. The preparation of citizens budgets is only found at the local level, but it is not done by the Executive 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.

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).

Ecuador

D.

Score: 0

Sources: NA

Comments: The Executive Branch does not use any mechanism to identify the perspectives of citizens on the implementation of the Annual Budget.

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: The answer should be B. In the section CONTACT US of the website of the Ministry of Finance the citizens make comments, remarks and suggestions that are later analyzed and, if feasible, implemented during the budgetary implementation.

PEER REVIEWER

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

RESEARCHER’S RESPONSE

There is no regulation or informative document stating that his channel is useful for the requirements and opinions of the citizens regarding the budget. The answer does not change.

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).

Ecuador

D. Score: 0

Sources: NA

Comments: There is no evidence that the government carries out these actions, since as explained above, no mechanism is used to identify the opinions of the citizens regarding the preparation and implementation of the budget.

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).

Ecuador

C.

Score: 33

Sources: 

Comments: The press articles mentioned report that hearings were held between the economic regime commission of the National Assembly and government bodies such as the Ministry of Finance, regarding the fiscal and macroeconomic framework of the 2014 EBP. Representatives of the civil society did not attend these hearings.

GOVERNMENT REVIEWER

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

Suggested Answer: b.

Comments: Respuesta debe ser b. Existen audiencias públicas referentes a la proforma presupuestaria e informes de ejecución con la participación de legisladores, Ministerio de Finanzas y otras entidades involucradas de acuerdo a los temas que requiera mayores detalles la Asamblea.

PEER REVIEWER

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

Suggested Answer: b.


RESEARCHER'S RESPONSE

The answer changes to C and the comments have been adapted to include those of the PR and the government.
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).

Ecuador

C.

Score: 33


Comments: The economic regime commission of the National Assembly holds public hearings with fundamental institutions in the preparation of the budget such as the Ministry of Finance, the Ministry of Non Renewable Resources and the Internal Revenue Service. Within these hearings, the Minister of Finance explained to the economic regime commission doubts regarding the EBP. However, this types of hearings are scarce in Ecuador.

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: Budgets of internal units are previously discussed in the Executive Branch. This is a space that where needs are stated. The governing bodies are the Ministry of Finance and the National Secretary of Planning and Development.

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).

**Ecuador**

D.

Score: 0

Sources: There are no official sources

Comments: While the National Assembly holds public hearings regarding several matters, the budgetary aspect is not one of them. Likewise, hearings do not allow the participation of the public, only its attendance.

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.
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).

Ecuador

D.

Score: 0

Sources: There are no official sources

Comments: While the National Assembly holds public hearings regarding several matters, the budgetary aspect is not one of them. Likewise, hearings do not allow the participation of the public, only its attendance.

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.

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).

Ecuador

B.

Score: 67

Sources: 


Comments: The website of the Comptroller General of the State includes the link of online services: complaints, where citizens can submit complaints and suggestions to the Comptroller General of the State. Likewise, there is a direct phone line to submit these actions. From time to time, the Comptroller General of the State holds public hearings with citizens and media.

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.

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).

**Ecuador**

**B.**

**Score:** 67


**Comments:** The website of the Comptroller General of the State includes the link of online services: complaints, where citizens can submit complaints and suggestions to the Comptroller General of the State. Likewise, there is a direct phone line for complaints and suggestions. Thus, people who use these means become witnesses and part of investigations.

**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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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).
Ecuador

A.

Score: 100

Sources: 

Comments: The website of the Comptroller General of the State includes several reports on its annual work. Likewise, there is an online service on complaints, where citizens can submit complaints and suggestions to the Comptroller General of the State. Likewise, there is a direct phone line for complaints and suggestions. From time to time, the Comptroller General of the State holds public hearings with citizens and media.

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).
Ecuador

Score: 33


Comments: In its Annual Accountability, the Comptroller General of the State includes a section called Ethical Issues and Citizens Engagement which explains citizens engagement regarding the reception of complaints and reports and their results. However, there is no in-depth explanation and only a table of results is provided.

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.