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>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Se produce para fines internos. No está disponible</td>
<td>2014</td>
<td>N/A</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>Se produce para fines internos. Proyecto de Ley de Presupuesto para el ejercicio fiscal 2014. No está disponible.</td>
<td>2014</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Se produce para fines internos. Proyecto de Ley Especial de Endeudamiento para el Ejercicio Fiscal 2014. No está disponible.</td>
<td>2014</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Se produce para fines internos: Marco Plurianual del Presupuesto. No está disponible</td>
<td>2014 - 2016</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Se produce para fines internos. Plan Operativo Anual 2014. No están disponibles</td>
<td>2014</td>
<td>N/A</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Ley de Presupuesto para el Ejercicio Fiscal 2014</td>
<td>2014</td>
<td>18 de diciembre de 2014</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>No se produce</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>
### (for EBP or Enacted Budget)

<table>
<thead>
<tr>
<th>Report Type</th>
<th>Description</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-Year Report</td>
<td>Estadísticas de Recaudación Tributaria y Aduanera No Petrolera bajo Jurisdicción del Seniat</td>
<td>2014</td>
<td>Mensual desde el 12 de febrero 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>No se produce</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>No se produce</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>No se produce</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Se produce para fines internos. Memoria y Cuenta del año 2013 No disponible</td>
<td>2013</td>
<td>N/A</td>
</tr>
<tr>
<td>Audit Report</td>
<td>No se produce</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Sources

The Constitution of the Bolivarian Republic of Venezuela (articles 311-315) states the general guidelines of the budget regime. The Organic Law of Financial Administration of the Public Sector (LOAFSP) is the main regulation together with Rule No. 1 of the LOAFSP, in matters of budget. Chapter II, articles 26, 27 and 28 state the existence of two pre-budget documents. This law (LOAFSP), chapter II, article 38, regarding the Executive's Budget Proposal, states that, along with the special indebtedness draft bill, it shall be submitted before October 15 before the N.A., for their discussion and approval no later than December 15 of each year (article 39). The LOAFSP contemplates the presentation of the Annual Operating Plan together with the Executive's Budget Proposal (article 10). Everything regarding the content and execution of the Budget is regulated in articles 30-55 of the LOAFSP and the Rule No. 1.


Regarding in-year budget reports, there is partial information referred only to the collection of national revenue under the jurisdiction of the National Customs and Taxation Service (SENIAT) that are monthly updated and published at the website [http://www.onapre.gob.ve/](http://www.onapre.gob.ve/).
Article 237 of the Constitution requires the presentation of a year-end report called Annual Account Report.

Comments: Article 311 of the Constitution addresses the need to have a pre-budget document called Multiyear Framework for Budgeting enacted by the National Assembly (N.A.) as a guideline of the budget process. Article 313 also mentions the Budget Law proposals that shall be enacted by the N.A.. Article 314 mentions the obligation of the Executive to present an accountability report six months after the closing of each fiscal year before the National Assembly. The Organic Law of Financial Administration of the Public Sector (Ley Orgánica de Administración Financiera del Sector Público - LOAFSP) mentions a pre-budget statement called Draft Bill of the Multiannual Budget Framework with fiscal and balance discipline rules, for 3 years; then there is a second document in article 28 called Global Report, which also has a pre-budget character since it contemplates an assessment of the year preceding the current fiscal year, as well as "the most relevant proposal the Executive's Budget Proposal shall include the budget law proposal for the following year, its correspondence to macroeconomic and social goals defined for the public sector in the multiyear framework of the budget and their sustainability, aimed at providing the basis for the discussion of the EBP." Both documents shall be submitted to the National Assembly before July 15. However, the institution responsible for their publication has not published them. Regarding the Budget Law 2014 and Special Indebtedness Law 2014 draft bills, they were not promptly made publicly available. They were received in electronic format at the Ministry of Finance upon request. On the other hand, the Annual Operating Plan 2014 was received in electronic format at the Ministry of Planning, upon request. While this same Organic Law of Financial Administration of the Public Sector states between articles 59-61 the need to prepare execution reports, subsequently makes reference to a regulation that has not been enacted. The presentation of the year-end report, called Annual Accounts Report, is mandatory pursuant to article 237 of the National Constitution. However, the document was not submitted to any department. Nor to the National Assembly's, or to the Ministry of Finance's or the Ministry of Planning's. Finally regarding audit reports, no specific document on budget audit is produced. The superior audit institution is called Comptroller General of the Republic. In its website, link http://www.cgr.gob.ve/site_informes_doings.php?Cod=027, it shows documents of special actions in some bodies of the national public authorities regarding 2012. The internal audit units of various institutions of the public sector are the executors of the audit programs in each public entity. They audit specific expenditure programs and report to the Comptroller General of the Republic. The 2013 management report of the Comptroller General of the Republic reports a summary of the audits conducted, the variances found in the management of several public organizations, the execution of their expenditure. The annex presents a summary of each audit. There is no analysis of data of the total budget nor regarding national financial statements. The following files are publicly available: Organic Law of Financial Administration of the Public Sector; Budget Law for fiscal year 2014 (presented on several files. The expenditure is presented by administrative units, ministries and public authorities), downloaded from the official website of the National Office of the Budget (Oficina Nacional de Presupuesto - ONAPRE). Also the 2014 Special Indebtedness Law.
**PEER REVIEWER**

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

**Comments:** I think it is appropriate to review the different online reports and printed by the fiscal entity (SENIAT), which could be considered budget supporting documents, information can be found regarding internal non oil revenue, and tax revenue sources can be individually identified.

http://www.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html

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**Table 2a. Details about Availability**

**Venezuela, RB**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is it produced at all?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td><strong>Is it produced for internal purposes only?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td><strong>Is it published too late compared to the accepted timeframe?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, with charge?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, NO charge?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td><strong>Is it available to the public in soft copy, with charge?</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
Is it available to the public in soft copy, NO charge?

Yes  Yes  Yes  Yes
No   No   No   No

Is it available to the public online?

Yes  Yes  Yes  Yes
No   No   No   No

If available online, provide internet/URL address

N/A  N/A  http://www.onapre.gob.ve/  N/A

Is it machine readable? [only for electronic copies]

Yes  Yes  Yes  Yes
No   No   No   No

Is there a “citizens version” of the budget document?

Yes  Yes  Yes  N/A
No   No   No   N/A

Sources: The Constitution of the Bolivarian Republic of Venezuela (articles 311-315) states the general guidelines of the budget regime. After the Constitution, the Organic Law of Financial Administration of the Public Sector (LOAFSP) is the main regulation together with Rule No. 1 of the LOAFSP, in matters of budget. Chapter II, articles 26, 27 and 29 state the existence of two pre-budget documents. The cited law (LOAFSP), chapter II, article 38, regarding the budget draft bill, states that the budget draft bill, together with the special indebtedness draft bill, shall be submitted before October 15 before the N.A., for their discussion and approval no later than December 15 of each year (article 39). These draft bills were publicly available after the budget was enacted. They were received in electronic format at the Ministry of Finance upon the request of a student that is doing his practices in Transparencia - Venezuela. The LOAFSP contemplates the presentation of the Annual Operating Plan together with the budget draft bill (article 10). It was not publicly available. The Budget Law and complementary documents are posted on the website of the National Office of the Budget (ONAPRE) at http://www.onapre.gob.ve/.

Comments: Pre-budget documents are prepared for internal use only. In visits to the People's Ministry of Finance, National Office of the Budget (ONAPRE) and the People's Ministry for Planning, it was not possible to obtain the Multiyear Budget Framework Law draft bill 2014-2016, nor the 2013 Global Report, nor the Multiyear Budget Framework 2014-2016. The budget draft bill documents were not available prior to being approved by the National Assembly. The Annual Operating Plan 2014, the Budget Draft Bill for fiscal year 2014 and the Special Indebtedness draft bill 2014 were received upon request, in electronic format in April 2014.

PEER REVIEWER

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

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
<td>Yes ✔️</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address:

http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05_MENU_HORIZONTAL/5-3.html

N/A | N/A | N/A
Sources: "The Constitution of the Bolivarian Republic of Venezuela, states in its article 237 the obligation of the President to submit before the National Assembly a report on the political, economic, social and administrative aspects of its administration for the immediately preceding year. The Organic Law of Financial Administration of the Public Sector (LOAFSP) states between articles 59-61 the need to prepare execution reports. But this is not a general practice in the public administration, except for the case of the website of the National Customs and Taxation Service (SENiat), entity that depends on the Ministry of Economy, Finances and Public Banking, which posts report on the collection of the major national taxes, month by month. Link

http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html

The Organic Law of the Comptroller General of the Republic and the National Fiscal Control System (articles 23-34) describe the fiscal control objectives and the opportunity to conduct audits by the superior audit institution. The Organic Law of Public Administration, article 14, establishes the obligation of all official to render accounts, article 17 mentions the responsibility in the public service, and article 18 establishes the submission of the whole public administration to administration control and evaluation. Article 9 of the Law Against Corruption established that all officials are required to publish quarterly reports on the management and administration of public property." La Constitución de la República Bolivariana de Venezuela establece en el art. 237 la obligación del Presidente(a) de presentar ante la Asamblea Nacional reporte de los aspectos políticos, económicos, sociales y administrativos de su gestión durante el año inmediatamente anterior. La Ley Orgánica de Administración Financiera del Sector Público (LOAFSP) señala entre los artículos 59 al 61 la necesidad de producir informes de ejecución. Pero esto no ocurre de forma generalizada en la administración pública, excepto el caso del portal Web del Servicio Nacional Integrado de Administración Aduanera y Tributaria (SENiat), entidad dependiente del Ministerio de Economía, Finanzas y Banca Pública, en donde aparecen reportes de la recaudación de los impuestos nacionales más importantes, mes a mes. Enlace

http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html

La Ley Orgánica de la Contraloría General de la República y del Sistema Nacional del Control Fiscal (artículos 23 al 34) establecen los objetivos del control fiscal y la oportunidad de la realización de las actuaciones del órgano de fiscalización superior. La Ley Orgánica de Administración Pública en el artículo 14 establece la obligatoriedad de todos los funcionarios de rendir cuentas, el art. 17 menciona la responsabilidad en la función pública, y el 18 establece el sometimiento de toda la administración pública al control y evaluación de gestión. La Ley contra la Corrupción, prevé en el artículo 9 la obligatoriedad de todos los funcionarios de publicar informes de la gestión y administración del patrimonio público con carácter trimestral.
Comments: While the Organic Law of Financial Administration of the Public Sector states between articles 59-61 the need to prepare execution reports, it makes reference to a regulation that has not been enacted. The presentation of the year-end report, called Annual Accounts Report, is mandatory, but it was not submitted at any office. Nor to the National Assembly's, or the Ministry of Finance's or the Ministry of Planning's. While there is sufficient legislation on the obligation of submitting execution reports, it became known that there are no updated consolidated budgetary execution reports for quarters or semesters. It became known that annual financial execution reports are prepared, but it is not publicly available. Regarding non oil monthly revenue, the SENIAT presents data in a spreadsheet, with no comparisons or analysis. The website of the Comptroller General of the Republic, on its link regarding the actions of the National Government, shows the summary of various actions in public ministries and entities http://www.cgr.gob.ve/site_informes_doings.php?Cod=027, but it is not an audit report on global budget execution.

PEER REVIEWER

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

Comments: I think it is appropriate to review the different online reports posted online and published in print by the fiscal entity (SENIAT), which could be considered budget supporting documents, information can be found regarding internal non oil revenue, and tax revenue sources can be individually identified.

http://www.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html

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

Venezuela, RB

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?**

- **0.100.** At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- **0.67.** 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
- **0.33.** Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- **0.0.** 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?**

- **0.100.** Two weeks or less after the budget has been enacted
- **0.67.** Between two weeks and six weeks after the budget has been enacted
- **0.33.** More than six weeks, but less than three months, after the budget has been enacted
- **0.0.** Does not release to the public, or is released more than three months after the budget has been enacted

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

- **0.100.** At least every month, and within one month of the period covered
- **0.67.** At least every quarter, and within three months of the period covered
- **0.33.** At least semi-annually, and within three months of the period covered
- **0.0.** 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?**

- **0.100.** Six weeks or less after the mid-point
- **0.67.** Nine weeks or less, but more than six weeks, after the mid-point
- **0.33.** More than nine weeks, but less than three months, after the mid-point
- **0.0.** 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?**

- **0.100.** Six months or less after the end of the budget year
- **0.67.** Nine months or less, but more than 6 months, after the end of the budget year
- **0.33.** More than nine months, but within 12 months, after the end of the budget year
- **0.0.** 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: The Organic Law of Financial Administration of the Public Sector (LOAFSP), articles 26-29, established the presentation of pre-budget documents. Article 38 of this law establishes the date of presentation of the budget proposal and the approval deadline. The Budget Law for Fiscal Year 2014 and all of its components are available at the website of the National Office of the Budget (ONAPRE) at http://www.onapre.gob.ve/ Website of the Comptroller General of the Republic, link reports of actions 2013 http://www.cgr.gob.ve/site_informes_doings.php?Cod=027

Comments: Pre-budget documents were not made publicly available, they were only submitted to the National Assembly's Committee of Finances. The 2014 Budget Law and the Special Indebtedness Law appeared in the Official Gazette 40,317, decree 663 dated December 17, 2013. And its publication was disseminated on the Twitter account of the National Office of the Budget on December 18, 2013. While several regulations such as the Organic Law of Financial Administration of the Public Sector, the Organic Law of Public Administration, the Law against Corruption and the Constitution itself establish the obligation of submitting execution reports, it is not a common practice to prepare quarterly or six-monthly consolidated reports on the national expenditure, except the fiscal statistics that are posted on the website of the Ministry of Finance, which are posted with much delay and with pre-budget figures. The Comptroller General of the Republic publishes summaries of the special actions carried out by certain units of some Ministries and public authorities, corresponding to 2012.

PEER REVIEWER

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

Comments: I think it is appropriate to review the different online reports and printed by the fiscal entity (SENIAT), which could be considered budget supporting documents, information can be found regarding internal non oil revenue, and tax revenue sources can be individually identified. http://www.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html

RESEARCHER'S RESPONSE

The answers of the in-year report and the audit report were changed.
### Table 4. General Questions

**Venezuela, RB**

<table>
<thead>
<tr>
<th>Question</th>
<th>YES/NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td><img src="http://www.onapre.gob.ve/" alt="Yes" /> <img src="http://www.mppef.gob.ve/index.php?option=com_content&amp;view=article&amp;id=238&amp;Itemid=371" alt="Yes" /> <img src="http://www.mppef.gob.ve/index.php?option=com_content&amp;view=article&amp;id=245&amp;Itemid=381" alt="Yes" /></td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>![Yes](Constitución de la República Bolivariana de Venezuela Ley Orgánica de Administración Financiera del Sector Público (LOAFSP). Reglamento N° 1 de la LOAFSP. Ley Orgánica de la Contraloría General de la República y del Régimen de Control Fiscal Ley Orgánica de Régimen) ![Yes](Ley Orgánica de la Administración Pública. Ley Orgánica de)</td>
</tr>
<tr>
<td>Are there additional laws regulating:</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------</td>
<td></td>
</tr>
<tr>
<td>• Access to information?</td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** Constitution of the Bolivarian Republic of Venezuela (title VI) Socioeconomic Order, chapter II Tax and Monetary System, Section One Budget System, articles 311-315. The Organic Law of Financial Administration of the Public Sector (LOAFSP), Chapter II On the Budget System of the Republic and its Decentralized Entities, articles 24-29. Section 4: On the formulation of the budget of the Republic and its Decentralized Entities, articles 34-42; Section 5: On the execution of the budget of the Republic and its Decentralized Entities, articles 43-55; Section 7, On the evaluation of budget execution, articles 59-61. The Organic Law of Budget System (largely repealed by the LOAFSP) still has applicable articles: in articles 3-11 establishes general guidelines of the budget process and articles 12-20 describes how budgets are structured. Regarding access to information: Organic Law of Public Administration, articles 6, 13, 14, 17 and 18. Law Against Corruption, articles 8 and 9. Organic Law of Administrative Procedures, articles 2, 3 and 5. Organic Law of Citizens Branch, article 10 The Organic Law of People's Branch, article 7, number 6, establishes the engagement for the exercise of social comptrollership; article 8, number 8 defines social control and number 12 defines the participatory budget; article 17 establishes the planning of public policies between the government and popular power authorities; article 19 describes social comptrollership; articles 24 and 25. Regulation No. 1 of the The Organic Law of Financial Administration of the Public Sector (LOAFSP), Chapter III On the Budget System of the Republic, articles 11-21; on the formulation of the budget, articles 30-35.

**Comments:** Most of the cited laws were already commented in the above tables. It only need be added the Organic Law of the Citizen Branch, Law of Administrative Procedures and the Organic Law of People's Branch, with several articles that establish citizens engagement in the budget processes, audit and management evaluation actions. There is no national law on the access to information and transparency, but this principle does appear in all the cited laws and in the Constitution of the Bolivarian Republic of Venezuela.

**PEER REVIEWER**

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

Venezuela, RB

D.

Score: 0

Sources: The document was not available before its enactment by the National Assembly. It should be noted that Regulation No. 1 of the The Organic Law of Financial Administration of the Public Sector establishes in article 23 that Title II, chapter II of the National Budget shall include the financial operations and expenditure of the Republic. The law requires breakdown by administrative units, while title III, chapter III shall show functionally financial operations and expenditure of the nonprofit decentralized entities.

Comments: The document was not available before its enactment on December 10, in the National Assembly.

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).

Venezuela, RB

Score: 0

Sources: The National Budget Bill for fiscal year 2014 (Executive's Budget Proposal 2014) was not available prior to being approved by the National Assembly on December 10. Nor Regulation No. 1 of the The Organic Law of Financial Administration, or the Organic Law of Financial Administration mention the requirement to present the functional classification of expenditure.

Comments: Nor Regulation No. 1 of the The Organic Law of Financial Administration, or the Organic Law of Financial Administration mention the requirement to present the functional classification of expenditure.

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).
Venezuela, RB

Score: 0

Sources: The National Budget Bill for fiscal year 2014 was not available before its enactment. Nor the Organic Law of Financial Administration, or its regulation No. 1 mention the requirement to present the functional classification.

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).

Venezuela, RB

Score: 0

Sources: The National Budget Bill for fiscal year 2014 was not available before its enactment by the National Assembly. Nor the Organic Law of Financial Administration, or its regulation No. 1 mention, expressly establish in articles 14 and 22, that the economic classification shall be presented.

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
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).

Venezuela, RB

B.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 was not available before its enactment by the National Assembly.

PEER REVIEWER

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

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

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

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

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Venezuela, RB
Sources: The National Budget Bill for fiscal year 2014 was not available for citizens before its enactment by the National Assembly. However, it should be noted that the Regulation No. 1 of the Organic Law of Financial Administration of the Public Sector establishes in article 22 that the expenditure budgets shall "state projects, centralized actions, specific actions and other categories equivalent to those approved by the National Budget Office."

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

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).

Venezuela, RB

Score: 0

Sources: The National Budget Bill for fiscal year 2014 was not available before its enactment by the National Assembly.
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).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 was not available for citizens before its enactment by the National Assembly.

PEER REVIEWER

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

009. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?
A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

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

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

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

E. Not applicable/other (please comment).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 was not available for citizens before its enactment by the National Assembly. It should be noted that the Organic Law of Financial Administration of the Public Sector, article 13, mandates that the budget shall include "the different categories of current and capital revenue, as well as the amounts estimated for each of them. There shall be no category not represented by a numerical figure."

PEER REVIEWER

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

Suggested Answer: c.

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

E. Not applicable/other (please comment).

**Venezuela, RB**

D.

**Score:** 0

**Sources:** The National Budget Bill for fiscal year 2014 was not available for citizens before its enactment by the National Assembly.

**PEER REVIEWER**

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

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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

**Venezuela, RB**

B.

**Score:** 0

**Sources:** The National Budget Bill for fiscal year 2014 was not available for citizens before its enactment by the National Assembly. However, it is accurate to say that there are estimates of total revenue and GDP percentages, in the Multiyear Budget framework. Also estimates of revenue according to the oil and non oil revenue classification. The tax and non tax classification is not considered.
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).

Venezuela, RB

Score: 0

Sources: The National Budget Bill for fiscal year 2014 was not available for citizens before its enactment by the National Assembly. It is also clarified that nor the the National Budget Bill for fiscal year 2014 or the Multiyear Budget Framework include a breakdown of multi-year estimates of individual sources of revenue.

PEER REVIEWER

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

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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
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.
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).

Venezuela, RB

**Score:** 0

**Sources:** The National Budget Bill for fiscal year 2014 and supporting documents were not available for citizens before their enactment by the National Assembly. It should be noted that the Statement of the National Budget Bill for fiscal year 2014, in the statistics information section, include the breakdown on domestic and external debt servicing and outstanding domestic and external debt. Tables 6.23; 6.24; 6.25 and 6.26.

**PEER REVIEWER**

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

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).
Score: 0

**Sources:** The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly. The Statement of the National Budget Bill for fiscal year 2014 includes in table 1-1 (page 24), the macroeconomic goals, as context of the budget formulation, as well as data of the nominal Gross Domestic Product, real GDP growth rate, annualized inflation rate, exchange rate and average export price of the Venezuelan oil barrel. Also the general provisions of the Budget draft bill (title I) mention these provisions.

**PEER REVIEWER**

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

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**Q. 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).

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**Venezuela, RB**

Score: 0
Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly in December. It is worth mentioning that the Statement of the National Budget Bill for fiscal year 2014, chapter 5 includes information on the Revenue and financing operations, the impact of estimated price of the oil barrel in the calculation of ordinary revenue.

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

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).

Venezuela, RB

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly in December 2014.

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

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly in December 2014. The Statement of the National Budget Bill for fiscal year 2014 does not provide information on which are the new policies or how they affect expenditure or revenue.

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.
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).

Venezuela, RB

D.
Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly in December 2014.

Comments: The tables included in the statistic annex of the Statement of the National Budget Bill for fiscal year 2014 show the data of the administrative, economic and functional classification of expenditure. No programs are included, but expenditure concepts are: Legal, indebtedness projects, functional autonomy bodies, national universities, other expenditure.

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).

Venezuela, RB

B.
Score: 0
Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly in December 2014.

Comments: The Statement of the National Budget Bill for fiscal year 2014, statistic annex, tables 6.1 onward mention that the estimates of the preceding year (2013) have been adjusted to the actual execution.

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).

Venezuela, RB

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly 10 December 2014.
Comments: The Statement of the National Budget Bill for fiscal year 2014 does include the expenditure of the expenditure executed for the four preceding years (2009-2013) by administrative, economic and functional classification.

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

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on 10 December 2014.

Comments: The Statement of the National Budget Bill for fiscal year 2014, statistic annexes, show expenditure for the preceding four years, not by programs but by sectors.

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

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on 10 December 2014.

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

Venezuela, RB

B.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on 10 December 2014.

PEER REVIEWER

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

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).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10. Unlike previous years, nor the National Budget Office (ONAPRE) or the National Assembly posted the National Budget Bill for fiscal year 2014 on their websites.
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).

Venezuela, RB

B.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10. Unlike previous years, nor the National Budget Office (ONAPRE) or the National Assembly posted the National Budget Bill for fiscal year 2014 on their websites.

PEER REVIEWER

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

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).

Venezuela, RB

B. Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10. Unlike previous years, nor the National Budget Office (ONAPRE) or the National Assembly posted the National Budget Bill for fiscal year 2014 on their websites.

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).

Venezuela, RB
**Venezuela, RB**

**Score:** 0

**Sources:** The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10. Unlike previous years, nor the National Budget Office (ONAPRE) or the National Assembly posted the National Budget Bill for fiscal year 2014 on their websites.

**PEER REVIEWER**

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

**Suggested Answer:** c.

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).

**Comments:** Unlike previous years, nor the National Budget Office (ONAPRE) or the National Assembly posted the National Budget Bill for fiscal year 2014 on their websites.
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).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10.

Comments: Unlike previous years, neither the National Budget Office (ONAPRE) nor the National Assembly posted the National Budget Bill for fiscal year 2014 on their websites.
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).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10.

Comments: Unlike previous years, neither the National Budget Office (ONAPRE) nor the National Assembly posted the National Budget Bill for fiscal year 2014 on their websites.

PEER REVIEWER

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

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).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10.

Comments: Unlike previous years, neither the National Budget Office (ONAPRE) nor the National Assembly posted the National Budget Bill for fiscal year 2014 on their websites. In the last few years, the quantity of the amounts that manage extra-budgetary funds is significant. FONDEN, Fondo Chino, Gran Misión Vivienda and PDVSA, are executors of public expenditure (as shown on pages 49 and 61 of the Statement of the National Budget Bill for fiscal year 2014). However, they do operate with complete opacity. The governmental policy has intended to feed extra-budgetary funds with oil resources, through the Law that creates the Special Contribution for Extraordinary Prices and Exorbitant Prices in the International Hydrocarbon Market.

PEER REVIEWER

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

Comments: Extra-budgetary funds have become probably the largest source of opacity in the Venezuelan budget. According to information collected through the year-end reports of PDVSA and BCV, the contributions received by FONDEN alone, the main extra-budgetary fund of the government, for 2005-2013, amount to USD 117,794 million. That is to say, a very important part of the national budget has been executed through quasi-fiscal means, with no transparency or accountability. Budgets that have been allocated and executed without going through the ONAPRE, the approval of the National
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).

Venezuela, RB

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10.

Comments: There is no available information of the expenditure consolidated with budgetary and extra-budgetary funds in any budgetary documents or supporting document.

PEER REVIEWER

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

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.
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).

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**Venezuela, RB**

**Score:** 0

**Sources:** The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10.

**Comments:** Unlike previous years, neither the National Budget Office (ONAPRE) nor the National Assembly posted the National Budget Bill for fiscal year 2014 or their supporting documents on their websites.

**PEER REVIEWER**

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

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**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).
Venezuela, RB

D. 

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2013.

Comments: Unlike previous years, neither the National Budget Office (ONAPRE) nor the National Assembly posted the National Budget Bill for fiscal year 2014 or their supporting documents on their websites.

PEER REVIEWER

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

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).

Venezuela, RB

D. 

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2013.
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).

Venezuela, RB

D. Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

PEER REVIEWER

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

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).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

PEER REVIEWER

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

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).
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).

042. Does the Executive’s Budget Proposal or any supporting
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).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014

PEER REVIEWER

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

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014

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).

Venezuela, RB

D. Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

PEER REVIEWER

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

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).

Venezuela, RB

D. Score: 0
Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

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

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

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Venezuela, RB

D.
Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

Comments: There are para-fiscal contributions with classified revenue, they are: the contribution established in the Organic Law of Science, Technology and Innovation (also known as LOCTI), contribution of the National Law Against Drugs allocated to the National Anti Drugs Fund (FONA), contribution of the Sports Law allocated to the National Sports Fund. These contributions are not described as revenue in the National Budget Bill for fiscal year 2014, nor are their explanations included.

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

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

PEER REVIEWER

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

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

Comments: While the Multiyear Budget Framework for the three-year period was approved, it does not refer to sustainability conditions and it does not include specifically programs or projects as of 2016. Also, this document was not available before its enactment by the National Assembly either.

PEER REVIEWER

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

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).

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Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

PEER REVIEWER

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

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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. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

PEER REVIEWER

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

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).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.
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).

Venezuela, RB

D.

Score: 0

Sources: The National Budget Bill for fiscal year 2014 and other supporting documents were not available for citizens before their enactment by the National Assembly on December 10, 2014.

PEER REVIEWER

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

Venezuela, RB

Score: 0

Sources: The Organic Law of Financial Administration of the Public Sector includes articles that set specific dates for the presentation of budget documents. Article 27 sets the date in which the Multiyear Budget Framework Proposal must be submitted to the National Assembly. Article 28 sets the date to present the Global Report, document that includes a kind of six-monthly report of the current fiscal year and proposals for the draft bill of the following year. Articles 38 and 39 include the dates on which the Budget draft bill shall be submitted by the National Assembly for its approval.

Comments: In spite of the cited regulation, there is no calendar for the formulation of the National Budget Bill available to the public. In fact, the National Budget Bill for fiscal year 2014 was submitted to the National Assembly on a different date to the one stated in the Organic Law of Financial Administration of the Public Sector.

PEER REVIEWER

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

Comments: An internal calendar is specially important for the budget preparation process so as to guarantee that the Executive takes into account the opinions of the different departments and agencies in the budget proposal. This calendar or work schedule exists in the Venezuelan case and is
agencies in the budget proposal. This calendar or work schedule exists in the Venezuelan case and is reported/delivered to all governmental bodies, but it is not a public document.

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).

Venezuela, RB

D.

Score: 0

Sources: The pre-budget document, which in the case of Venezuela corresponds to the Global Report 2013, Part VI, of MOST RELEVANT ASPECTS OF THE ECONOMIC PROGRAM UNDER WHICH THE BUDGET BILL FOR 2014 SHALL BE PREPARED and the statement of the National Budget Bill for fiscal year 2014, were not available for citizens a month before the EBP was submitted to the National Assembly.

Comments: It should be noted that there is no macroeconomic budget presented in the Global Report 2013. The Statement of the National Budget Bill for fiscal year 2014 that was not available to the public is considerably far from reality.

PEER REVIEWER

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

Venezuela, RB

D.

Score: 0

Sources: The pre-budget document, which in the case of Venezuela corresponds to the Global Report 2013, Part VI, of MOST RELEVANT ASPECTS OF THE ECONOMIC PROGRAM UNDER WHICH THE BUDGET BILL FOR 2014 SHALL BE PREPARED and the statement of the National Budget Bill for fiscal year 2014, were not available for citizens a month before the EBP was submitted to the National Assembly.

PEER REVIEWER

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

Venezuela, RB

D.

Score: 0

Sources: The pre-budget document, which in the case of Venezuela corresponds to the Global Report 2013, Part VI, of MOST RELEVANT ASPECTS OF THE ECONOMIC PROGRAM UNDER WHICH THE BUDGET BILL FOR 2014 SHALL BE PREPARED and the National Budget Bill for fiscal year 2014, were not available for citizens a month before the EBP was submitted to the National Assembly.

PEER REVIEWER

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

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).

Venezuela, RB

D.
Score: 0

Sources: The pre-budget document, which in the case of Venezuela corresponds to the Global Report 2013, Part VI, of MOST RELEVANT ASPECTS OF THE ECONOMIC PROGRAM UNDER WHICH THE BUDGET BILL FOR 2014 SHALL BE PREPARED and the statement of the National Budget Bill for fiscal year 2014, were not available for citizens a month before EBP was submitted to the National Assembly.

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

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).

Venezuela, RB

B.
Score: 0

Sources: The pre-budget document, which in the case of Venezuela corresponds to the Global Report 2013, Part VI, of MOST RELEVANT ASPECTS OF THE ECONOMIC PROGRAM UNDER WHICH THE BUDGET BILL FOR 2014 SHALL BE PREPARED and the statement of the National Budget Bill for fiscal year 2014, were not available for citizens a month before the EBP was submitted to the National Assembly.
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).

Venezuela, RB

B.

Score: 67


Comments: The EBP includes the economic and administrative classifications of expenditure. There is also a sub-classification according to the system "Classifier of Revenue and Expenditure Accounts," which is a budgetary administration technical tool, and there are specific programs and subprograms. There is no functional classification of expenditure in this document, this classification is only shown in the Statement of the National Budget Bill for fiscal year 2014.

PEER REVIEWER

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

**Venezuela, RB**

**A.**

**Score:** 100

**Sources:** Ley de Presupuesto para el Ejercicio Fiscal 2014, título II, capítulo II: Presupuesto de Gastos y Aplicaciones Financieras de la República y título III Presupuesto de Gastos de los Entes descentralizados funcionalmente sin fines empresariales. Disponible http://www.onapre.gob.ve/.

**Comments:** While all expenditure in the Law are disaggregated by programs, there are many expenditure outside the Budget, as shown in the Statement of the National Budget Bill for fiscal year 2014, page 49: "On the other hand, it is necessary to stress that a significant part of social expenditure is executed by decentralized entities, specially Petróleos de Venezuela, S.A. (Pdvsa) and the Fondo de Desarrollo Nacional (Fonden) S.A.

**PEER REVIEWER**

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

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

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

C. Not applicable/other (please comment).

Venezuela, RB

A.

Score: 100

Sources: Ley de Presupuesto para el ejercicio fiscal 2014, título II, capítulo I: Presupuesto de Ingresos y Fuentes de Financiamiento de la República, disponible en http://www.onapre.gob.ve/

PEER REVIEWER

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

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

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

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

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).

Venezuela, RB

A.

Score: 100

Sources: Ley de Presupuesto para el ejercicio fiscal 2014, título II, capítulo I: Presupuesto de Ingresos y
Comments: The revenue shown in the budget are disaggregated by sources and of revenue. However, there are several sources of public revenue that are not included such as the Contribution for Extraordinary and Exorbitant Oil Prices.

PEER REVIEWER

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

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

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

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

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

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

E. Not applicable/other (please comment).

Venezuela, RB

B.

Score: 67


Comments: Neither the National Budget Bill for fiscal year 2014 nor the Special Indebtedness Law include the total outstanding debt by the end of the budget year. There is a more detailed explanation on the situation of the debt in the Statement of the National Budget Bill for fiscal year 2014, but this documents was not available to the public before the Law was enacted nor now.
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).

Venezuela, RB

D.

Score: 0

Sources: The government does not publish a citizens budget.

Comments: The non governmental organization Transparencia Venezuela did prepare a Citizens Budget.

PEER REVIEWER

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

Comments: A detail to consider is that the government not only does nor "publish" the citizens budget, it does not produce it.
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).

Venezuela, RB

Score: 0

Sources: The national government does not prepare a citizens budget.

PEER REVIEWER

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

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
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).

Venezuela, RB

D. Score: 0

Sources: The national government does not prepare a citizens budget.

PEER REVIEWER

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

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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).

Venezuela, RB

D. Score: 0

Sources: The Executive does no prepare a version of the citizens budget of any of the budget documents.

PEER REVIEWER

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

Venezuela, RB

D.

Score: 0

Sources: No, the national government does not submit in-year reports on budget execution.

Comments: While all public administrative units are required to submit quarterly budget execution reports, both to the Ministry of Planning and the Comptroller General of the Republic, the National Executive does not present the consolidation of public expenditure by quarter or every six months.

PEER REVIEWER

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

Venezuela, RB

Score: 0

Sources: No, the national government does not submit in-year reports on budget execution.

PEER REVIEWER

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

Comments: ONAPRE and the Ministry of Finance did not publish budget data or reports by program during the fiscal year, but the Central Bank, on its monthly reports, published some data and budget analysis, but those reports are not produced/published.

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).
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).

Comments: I agree with the answer, however, it should be noted the fiscal entity (SENIAT) publishes in its reports and website (www.seniat.gov.ve) some data with the evolution of non oil tax revenue during the fiscal year.

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).

Venezuela, RB

C.

Score: 33

Sources: The National Customs and Taxation Service (SENIAT), which reports to the Ministry of Economy, Finance and Public Banking, discloses the collection statistics of the main non oil national taxes month by month, on the website http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html, already cited above.

Comments: The resources included in the link of statistics of the website of the SENIAT in 2014 accounted for 41% of the total resources managed by the National Executive. The revenue obtained from taxes paid by the government oil company PDVSA and other companies with hydrocarbon activities are not included. Neither is included the collections from contributions to Social Security, Housing Saving Fund, Organic Law of Science and Technology, National Anti Drugs Fund, National Sports Fund, among others. No budget report is prepared during the year, since it does no show comparisons between actual collections and estimated data, nor does it show information on the execution of expenditure or the situation of the debt.

PEER REVIEWER

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

Suggested Answer: b.

Comments: The fiscal entity posts online (www.seniat.gov.ve) or in print different tax reports, among them the reports called 'Net Non Oil Tax Collection under the Seniat,' that could be considered budgetary supporting documents, and they include some of the individual sources of revenue for years preceding the budget year.

http://www.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/
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).

Venezuela, RB

B.
Score: 0

Sources: No. The national government does not submit budget execution reports during the year.

PEER REVIEWER

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

Comments: The fiscal entity (Seniat) only publishes some data with the evolution of tax collection of the current budget year and some years. I think it is convenient to review the data from the Seniat to confirm the rating.

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?
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).
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).

Venezuela, RB

Score: 0

Sources: No. The national government does not submit budget execution reports during the year.

PEER REVIEWER

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

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

Venezuela, RB

D.

Score: 0

Sources: No. The national government does not submit budget execution reports during the year.

PEER REVIEWER

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

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).

Venezuela, RB

D.

Score: 0

Sources: No. The national government does not submit budget execution reports during the year.

PEER REVIEWER

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

Venezuela, RB

D.

Score: 0

Sources: No. The national government does not submit budget execution reports during the year.

Comments: It should be noted that the National Customs and Taxation Service (SENIAT), body responsible for the collection of the main non oil national taxes provides monthly the collection level of each tax under its responsibility at http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html. However, no comparisons are made between original estimations and actual collections. Information on all revenue is not included either.

PEER REVIEWER

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

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).

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**Venezuela, RB**

**B. Score:** 0

**Sources:** No. The national government does not submit budget execution reports during the year.

**Comments:** It should be noted that the National Customs and Taxation Service (SENIAT), body responsible for the collection of the main non oil national taxes provides monthly the collection level of each tax under its responsibility at [http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html](http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html). However, no comparisons are made between original estimations and actual collections. Information on all revenue is not included either.

**PEER REVIEWER**

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

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**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).
Venezuela, RB

Score: 0

Sources: No. The national government does not submit budget execution reports during the year.

Comments: It should be noted that the National Customs and Taxation Service (SENIAT), body responsible for the collection of the main non oil national taxes, provides monthly the collection level of each tax under its responsibility at http://declaraciones.seniat.gob.ve/portal/page/portal/MANEJADOR_CONTENIDO_SENIAT/05MENU_HORIZONTAL/5-3.html. However, no comparisons are made between original estimations and actual collections. Information on all revenue is not included either.

PEER REVIEWER

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

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).

Venezuela, RB

Score: 0
Sources: No. The national government does not submit budget execution reports during the year.

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

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).

Venezuela, RB

D.

Score: 0

Sources: No. The year-end report known in Venezuela as Annual Report and Accounts was submitted to the National Assembly but, nor the Annual Report and Accounts corresponding to 2012 or the Annual Report and Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

Comments: The Constitution of the Bolivarian Republic of Venezuela, states in its article 237 the obligation of the President to submit to the National Assembly a report on the political, economic, social and administrative aspects of its administration for the immediately preceding year and the Organic
Law of Financial Administration of the Public Sector (LOAFSP) states between articles 59 and 61 the need to prepare execution reports, however, the year-end reports for 2012 and 2013 are not available. These reports were formally requested in writing to the Ministries of Office of the Presidency, Finances, Planning and the National Assembly, but none of these bodies submitted the information. It should be noted that the document Global Report 2013, whose legal origin is the Organic Law of Financial Administration of the Public Sector Article 28, includes the budget execution for 2012 and the differences regarding what is approved in the Budget Law, as stated in the regulation: ""The National Executive shall annually submit to National Assembly, before July 15, a global report including the following: 1. The evaluation of the execution of the budget law of the preceding year, compared to the budgets approved by the National Assembly, with the explanation of the differences regarding revenue, expenditure and financial results."" The Global Report 2013 was prepared for internal purposes, it is not publicly available.

**PEER REVIEWER**

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

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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).

**Venezuela, RB**

**Score:** 0
Sources: No. The year-end report known in Venezuela as Annual Report and Accounts was submitted to the National Assembly but, nor the Annual Report and Accounts corresponding to 2012 or the Annual Report and Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

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).

Venezuela, RB

D.

Score: 0

Sources: No. The year-end report known in Venezuela as Annual Report and Accounts was submitted to the National Assembly but, nor the Annual Report and Accounts corresponding to 2012 or the Annual Report and Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

PEER REVIEWER
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).

Venezuela, RB

D.

Score: 0

Sources: No. The year-end report known in Venezuela as Annual Report and Accounts was submitted to the National Assembly but, nor the Annual Report and Accounts corresponding to 2012 or the Annual Report and Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

PEER REVIEWER

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).
Sources: No. The year-end report known in Venezuela as Annual Report on Accounts was submitted to the National Assembly but, nor the Annual Report on Accounts corresponding to 2012 or the Annual Report on Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

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).
Score: 0

Sources: No. The year-end report known in Venezuela as Annual Report on Accounts was submitted to the National Assembly but, nor the Annual Report on Accounts corresponding to 2012 or the Annual Report on Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

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).

Venezuela, RB

Score: 0

Sources: No. The year-end report known in Venezuela as Annual Report on Accounts was submitted to the National Assembly but, nor the Annual Report on Accounts corresponding to 2012 or the Annual Report on Accounts corresponding to 2013 are publicly available. Another document that includes
Report on Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

**PEER REVIEWER**

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

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

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

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

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

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

E. Not applicable/other (please comment).

**Venezuela, RB**

D.  

**Score:** 0

**Sources:** No. The year-end report known in Venezuela as Annual Report on Accounts was submitted to the National Assembly but, nor the Annual Report on Accounts corresponding to 2012 or the Annual Report on Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

**PEER REVIEWER**
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).

Venezuela, RB

Score: 0

Sources: "No. The year-end report known in Venezuela as Annual Report on Accounts was submitted to the National Assembly but, nor the Annual Report on Accounts corresponding to 2012 or the Annual Report on Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

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
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).

Venezuela, RB

Score: 0

Sources: No. The year-end report known in Venezuela as Annual Report on Accounts was submitted to the National Assembly but, nor the Annual Report on Accounts corresponding to 2012 or the Annual Report on Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

PEER REVIEWER

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

**Venezuela, RB**

**Score:** 0

**Sources:** No. The year-end report known in Venezuela as Annual Report on Accounts was submitted to the National Assembly but, nor the Annual Report on Accounts corresponding to 2012 or the Annual Report on Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

**PEER REVIEWER**

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

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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).

Venezuela, RB

B.

Score: 0

Sources: No. The year-end report known in Venezuela as Annual Report on Accounts was submitted to the National Assembly but, nor the Annual Report on Accounts corresponding to 2012 or the Annual Report on Accounts corresponding to 2013 are publicly available. Another document that includes comparative information between what was approved on the Budget Law and what was effectively executed in the Global Report, is to be submitted to the National Assembly before July 15 every year. However, it is not publicly available.

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).

Venezuela, RB
Score: 67

Sources: Article 42 of the Organic Law of the Comptroller General of the Republic establishes that there shall be financial audits, regulatory compliance audits, achievement of goals and objectives audits and compliance of the efficiency and effectiveness principles audits. Article 62 of the Law also includes management control. However, the annex (http://www.cgr.gob.ve/site_informes_doings.php?Cod=027) to the management report 2013 (http://www.cgr.gob.ve/site_informes_management.php?Cod=026), which reflects actions conducted in 2012, mostly shows regulatory compliance and financial audits. Page 47 of the annex to the cited management report includes the summary of the action conducted in Propatria 2000, aimed at verifying the compliance with the technical, legal and sublegal specifications during the execution of three agreements and three inspections associated to the completion and delivery of the work: parking lot of the Comptroller General of the Republic, on page 49 it is concluded that there were serious deficiencies in the supervision, execution and inspection of the agreements. Page 82 of the report of the actions conducted includes the financial audit (review of account) to the Directorate of Military Counterintelligence (DGCIM) of the Ministry of Defense. It is stated that it was conducted a comprehensive analysis of the accounting records and other documents that comprise the funds in advance of the account National Defense and Security Expenditure, such as: budget and its amendments relation of received payment orders, bank statements of account and bank reconciliations, bank subsidiary ledger and proof of expenditure, with the purpose of verifying accuracy of the payments made. The audit objective is stated at the beginning of each action.

Comments: tkcidIt should be noted that many actions conducted in 2012 and presented in the 2013 Report were applied to the Internal Audit Units (entities that are part of the National Fiscal Control System), of different institutions of the national government. In conversation with an official of the National Fiscal Control System, we found that there is no planning tradition in Venezuela, so organizations do not have goals and indicators properly formulated, therefore it is hard to conduct performance audits. The Comptroller General of the Republic does not publish the reports of the complete actions, just a summary of each.

PEER REVIEWER

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

Comments: In general, the departments of the government do not have the technical ability to formulate goals and indicators, that is why it is hard to conduct performance audits. In addition, the Comptroller General of the Republic does not publish the reports of the complete actions, just a summary of each. This is not only due to management/technical inability, but also by the deficit of financial and human resources, proven by international comparative parameters, of the Venezuelan SAI.
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).

Venezuela, RB

Score: 33

Sources: The Management Report 2013, pages 25 and 26 and their annex on actions (http://www.cgr.gob.ve/site_informes_doings.php?Cod=027) show that only 30 out of 168 sectors of the national government existing in Venezuela were audited (see also table of contents on page V); a small sample of non profit decentralized entities depending on the Republic (only 32 out of 886); a small sample of state and municipal governments. It was impossible to audit two thirds of expenditure.

Comments: It is curious that in 2012 there was a large number of actions on Internal Audit Units of the bodies of the public authority, whose budget execution amounts are tiny compared to the budget of these bodies. (See the table of contents pages V and VI of the annex to the Management Report 2013 of the Comptroller General of the Republic).

PEER REVIEWER

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

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).

Venezuela, RB

D.

Score: 0


Comments: Extra-budgetary funds are not being formally audited by the Supreme Audit Institution.

PEER 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 Republic does not have any legal power on extra-budgetary funds. Considering that in Venezuela quasi-fiscal funds are a significant part of the finally executed budget, the transparency and accountability issue is particularly large and serious.

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).

Venezuela, RB

A. Score: 100


Comments: The annex of the Management Report shows a summary of all the actions conducted by the Superior Audit Institution. The definitive complete reports of the actions are not published. These complete reports are sent only to those responsible of the administrative units for them to consider the recommendations and corrective actions.

PEER REVIEWER

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

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

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

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

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

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

E. Not applicable/other (please comment).
Sources: No, after reviewing several websites of the ministries of the national government, we could not find documents that report on measures to address the results of the audits.

Comments: The Executive is required to prepare a corrective action plan aimed at the fiscal control body, specifying the steps the organization shall take to observe the recommendations included in the control actions reports, pursuant to article 42 of the Government Audit Regulations, however, it does not publish it.

PEER REVIEWER

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

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).
While the working program of the SAI includes the follow-up to the recommended corrective actions, in the follow-up activities of 2013 only included (and conducted) one follow-up of the corrective steps out of 393 actions. Page 25 of the Management Report 2013 of the Comptroller General of the Republic (http://www.cgr.gob.ve/site_informes_management.php?Cod=026).

**PEER REVIEWER**

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

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### 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).

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**Venezuela, RB**

**Score:** 67

**Sources:** According to the organization chart of the National Assembly
http://www.asambleanacional.gob.ve/institucion#Organigrama, there is a Directorate of Economic and Financial Investigation. The following news link (http://www.asambleanacional.gob.ve/noticia/show/id/6986) shows some of the responsibilities of the Directorate, among them the analysis of the EBP submitted by the Executive in October every year. However, the information published in this news proves that more than being a technical team, the directorate is comprised of politicians.

Comments: Between 1998 and 2004 there was a work team with expert economists at the Department of Economic Consultancy of the National Assembly. However, after conversation with ex members of that work team, and due to what has happened to the budgetary policy as from 2008, it is clear that there are no real technicians in economy that advise on the legal work on budgetary matters. According to a congresswoman of the Commission of Finances and Economic Development, since 2011 the Directorate of Economic and Financial Investigation only ratifies the budget information that is provided by the Executive (Ministry of Finance).

PEER REVIEWER

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

Comments: In the last two decades, there was an attempt to create "Departments of Economic and Financial Consultancy", for the former Congress of the Republic and the current National Assembly, specially responsible for analyzing budgetary evolution and impact. In both cases excellent technical teams were formed with financial and technical help of international organizations, but both departments were partially closed or dismantled in financial terms or in human resources, thus losing technical ability or relevance in the analysis of public policies and specially regarding budget matters.

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).

Venezuela, RB

C.

Score: 33

Sources: The Organic Law of Financial Administration of the Public Sector, article 28, establishes the presentation to the National Assembly of the Global Report no later than July 15 each year that shall include: a document with the most relevant proposals of the EBP for following year, including the general amount of the annual budget, its correspondence with macroeconomic and social goals defined for the public sector in the multiyear framework of the budget and their sustainability, aimed at providing the basis for the discussion of the EBP. However, there is no evidence of a debate on budget policy or recommendations derived from it.

PEER REVIEWER

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

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

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

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

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

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

E. Not applicable/other (please comment).
Sources: Congress members of the Finance and Audit commissions confirmed that they were not consulted on the expenditure priorities that shall be addressed in the budget.

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

Suggested Answer: c.
Comments: Traditionally, the Executive holds meetings and consultations with some legislators of the official party. For instance, in those meetings, usually the chairmen of the Permanent Commission of Finance of the National Assembly participate that during the last 14 years have been members of the official party.

RESEARCHER’S RESPONSE
The website of the National Assembly does not include any proof of said meetings or consultations. There are no press notes either. How can this statement be proven? It is necessary to have some evidence or source proving that discussions were held and including their recommendations or agreements. It could not be proven that that evidence existed, therefore, the answer was "D"
B. Score: 67


**PEER REVIEWER**

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

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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).

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Venezuela, RB

B.

**Score:** 67

**Sources:** The Organic Law of the Financial Administration of the Public Sector, article 39, establishes the maximum deadline for the approval of the Budget Law is December 15. The 2014 Budget was enacted on December 10, 2013, as stated in the following official press release:
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).

**Venezuela, RB**

**Score:** 33

**Sources:** Article 187, number 6 of the Constitution of the Bolivarian Republic of Venezuela grants the National Assembly the power to "discuss and approve the national budget and any bill regarding fiscal regime and public credit." Also article 38 of the Organic Law of the Financial Administration states the power of the National Assembly, as the organization that shall be recipient of various budgetary documents: the global report, the statement of the EBP, the multiyear budget framework.

**Comments:** The powers stated in Article 187, number 6 of the Constitution and 38 of the Organic Law of Financial Administration of the Public Sector do not specify the possibility of the National Assembly to modifying deficit sizes, amounts of revenue or decreasing funds. It is understood that it can change the allocation of proposed amounts between programs, but not total amounts. It should be noted that it is clear that the National Assembly has power of veto, that is to say that it can veto the budget submitted...
and request the presentation of a new bill in case, there is no simple majority. The recommendations of the National Assembly shall be adopted, but since the Parliament has official majority, budgets are approved in commissions and plenary session with no recommendations.

**PEER REVIEWER**

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

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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).

**Venezuela, RB**

**Score**: 33

**Sources**: Article 52 of the Organic Law of Financial Administration of the Public Sector and article 83 of the Regulation No. 1 of the Organic Law of Financial Administration of the Public Sector, require the approval of the National Assembly only if the total amount of the budget of the bodies of the republic is increased and if the resources do not come from inadequacies (annulment of credits of other programs). Article 84 of the cited Regulation grants the President of the Republic in the council of
Ministers the power to transfer funds between administrative units.

**Comments:** The approval of the legislature is not required for the change of funds between administrative units, pursuant to article 84 of the Regulation No. 1 of the LOAFSP. The approval of the National Assembly is required only if the total amount of the budget is increased.

**PEER REVIEWER**

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

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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).

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**Venezuela, RB**

**Score:** 0

**Sources:** Articles 85, 86 and 87 of the Regulation No. 1 of the Organic Law of Financial Administration of the Public Sector, entitles the President of the Republic, the heads of payment authorizing bodies, and the head of the National Budget Office, respectively, the power to change funds within administrative
the head of the National Budget Office, respectively, the power to change funds within administrative units (programs and projects) according to various cases that may arise. The National Assembly is only required to approve amounts that increase the total amount approved in the budget.

Comments: These modifications are to be notified only to the National Budget Office and the National Treasury Office, without the approval of the National Assembly.

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).

Venezuela, RB

C.

Score: 33

Sources: Article 52 of the Organic Law of Financial Administration of the Public Sector and article 83 of the Regulation No. 1 of the Organic Law of Financial Administration of the Public Sector, establish that only the National Assembly can increase the total amounts projected. However, through the Law that created the Special Contribution for Extraordinary Prices and Exorbitant Prices in the International Hydrocarbon Market Official Gazette No. 40.114, surplus revenue can be allocated to the Fondo de
Desarrollo Nacional (FONDEN, National Development Fund) and other funds.

**Comments:** In addition to the FONDEN, the national government has created other Funds to which surplus resources are given without the approval of the National Assembly: Fondo de Desarrollo Social de PDVS, Fondo Independencia, Fondo Miranda. The resources allocated to these funds in 2012 can be seen in table No. 5, Savings - Investment account of the Republic, section II of the Global Report 2013. This document is no publicly available, it was obtained via the website of the congressman to the National Assembly Carlos Ramos.

**PEER REVIEWER**

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

**Comments:** A clear piece of evidence in this regard is the systematic underestimation of the price of oil in the national budget for the last years, to then, after obtaining fiscal revenue higher than the estimated, have more discretion in the budget execution by two approaches: additional credits to ministries, departments and regional government and systematic contributions to extra-budgetary funds such as FONDEN.

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).

**Venezuela, RB**

**A.**

**Score:** 100

**Sources:** Article 52 of the Organic Law of Financial Administration of the Public Sector and article 83 of the Regulation No. 1 of the Organic Law of Financial Administration of the Public Sector, requires the National Assembly to approve the increases of the expenditure agreed in the Budget Law. Article 314 of the Constitution also states the necessary authorization of the National Assembly to decree additional credits. All additional credits shall be published on Official Gazettes. From January 15, 2014 (Official
Gazette No. 40.334) to December 29, 2014 (Official Gazette No. 40.570) additional credits were approved supplementary budgets) in 41 sessions of the National Assembly.

**Comments:** Various regulations require that the legislature authorizes the increase of any expenditure item not included in the enacted budget. This option intended to enable flexibility for contingencies was used indiscriminately; during 2014 the expenditure through supplementary budgets was higher than the originally approved amount, specifically, the expenditure rose 106%. The information that supports these additional credits is insufficient and shows improvisation in the budget process and obscurity about the origin of the resources.

**PEER REVIEWER**

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

**Comments:** The systematic use of supplementary credits is of the most remarkable characteristics of the Venezuelan budget process. For instance, for budget year 2013-2014, the amount of approved additional credits almost doubled the level of the originally agreed budget by the National Assembly for the fiscal year.

**RESEARCHER'S RESPONSE**

Additional note: From January 15, 2014 to December 29, 2014 additional credits were approved (supplementary budgets), so the originally approved budget grew 106% with supplementary budgets. Those credits went through the National Assembly and were published in the Official Gazette. However, I should point out that, as there are parallel funds for the budget, there are expenditure that do not go through the Assembly for instance the social expenditure executed by the oil company PDVSA.

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
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).

Venezuela, RB

D. 

Score: 0

Sources: Article 53 of the Organic Law of Financial Administration of the Public Sector grants the President the power to use the contingency fund (budget correction item), without the prior authorization of the National Assembly.

Comments: The item corrections to the budget accounts for 0.5% and 1% of the budgeted common revenue. The President may use the funds to increase other items of the budget without the authorization of the National Assembly. He is required to publish the information on the Official Gazette.

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

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).

Venezuela, RB
Score: 33

Sources: The National Assembly have a Permanent Audit Commission that holds hearings to analyze a reduced number of reports.

Comments: The website of the National Assembly, in the link referred to the reports of the permanent commissions does not have information on the Permanent Audit Commission.

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

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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).

Venezuela, RB

A.

Score: 100

Sources: Articles 46 and 62 of the Organic Law of the Comptroller General of the Republic and the National Fiscal Control System grant the SAI the power to decide what audits to conduct. Also, the Constitution of the Bolivarian Republic of Venezuela in articles 287 to 289 mentions the functional, administrative and organizational autonomy of the Comptrollership and its powers that enable the taking of decisions without restrictions.

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).

Venezuela, RB

C.

Score: 33

Sources: According to the strategic plan of the Comptroller General of the Republic 2009 - 2015 (http://www.cgr.gob.ve/site_content.php?Cod=061) the institutional objectives include the quality control of the audit processes (objective number 2) and the strengthening of the internal control (objective number 5). In each Directorate there is a coordinator and a lawyer who review and validate all audit reports conducted. Human resources (auditors) are permanently being trained on the correct procedure of their work.

Comments: The organization chart of the organization does not include a quality control or monitoring unit of the work done. The Management Report 2013 does not show quality controls or the publication of audit samples either. Officials of the Comptrollership reported that the coordinators and lawyers of each unit are the ones who evaluate each audit report prepared.

PEER REVIEWER

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

Venezuela, RB

A.

Score: 100

Sources: Article 22 of the Organic Law of Citizens Branch, to which the Comptroller General of the Republic belongs, states: "The members of the Republican Moral Council (Comptroller, ombudsman and/or general attorney) shall be removed from office by the National Assembly, prior sentence of the Supreme Court of Justice in plenary."

PEER REVIEWER

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

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with
the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

**Venezuela, RB**

**C.**

**Score:** 33

**Sources:** Article 273 of the Constitution of the Bolivarian Republic of Venezuela and articles 3 and 4 of the Organic Law of the Citizens Branch, state that the Comptroller General of the Republic (CGR) has financial, functional and organizational autonomy. The Budget Law shall assign an item. However, in the Budget Law for fiscal year 2014, the resources allocated to the CGR account for merely 8% of the National Budget. From 2013 to 2014 the CGR budget fell 40% in nominal terms (it went from 798 million Bolívares executed to 478 million Bolívares). In real terms, it fell over 90% because official inflation in 2013 was 56.2%.

**Comments:** For several years it has been a national policy to plan deficit budgets. Almost all parties of national organizations have less resources for 2014 than what it was actually executed in 2013, although there is strong inflation in the country.

**PEER REVIEWER**

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

**Comments:** In the last few years, the budget allocated to the Comptroller General of the Republic has been less than 0.4% of the national budget. While the Comptrollership has financial and functional autonomy, its budgetary restrictions are one of the main reasons that explain its poor capacity of performance and its poor ability to comply with its mandate as central comptroller organization of the Government. En los últimos años el presupuesto asignado a la Contraloría General de la República ha sido menor al 0,4% del presupuesto nacional. Aun cuando la Contraloría cuenta formalmente con autonomía financiera y funcional sus restricciones presupuestarias son una de las razones fundamentales que explican su muy baja capacidad de actuación y de cumplir con su mandato como órgano contralor central del Estado.
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).

Venezuela, RB

B.

Score: 67

Sources: The website of the National Budget Office, ONAPRE, http://www.onapre.gob.ve, in the link Budget concepts, there are several key concepts, budget principles, stages of the budget process and types of budgets.

Comments: However, no concepts of fiscal sustainability, economic, functional and organic classifications of expenditure are clarified. The difference between tax and non-tax revenue is not published.

PEER 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).

Venezuela, RB

A.

Score: 100

Sources: Articles 11 and 12 of the Law Against Corruption ([http://www.cgr.gob.ve/site_content.php?Cod=015](http://www.cgr.gob.ve/site_content.php?Cod=015)) require the Executive to submit to public consultation the draft bills of the Multiyear Budget Framework Law and the Budget Law before they are presented to the National Assembly, and that individuals have the right to participate in the formulation, evaluation and execution of the budget.

Comments: In spite of this provision of the Law Against Corruption, the draft bills of the Multiyear Budget Framework Law 2014 - 2016 nor the Budget Law for fiscal year 2014 were made publicly available. The Constitution of the Bolivarian Republic of Venezuela states in article 211 that the National Assembly during the discussion and approval of the draft bills shall consult the citizens and the organized society to hear their opinions. In addition, our Constitution defines our system as a participatory democracy (article 6). That is to say, that the society can participate in the discussion and approval of the budget. There are specific regulations on the formulation of budgets of states and municipalities (subnational governments).

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).

Venezuela, RB

D.

Score: 0

Sources: Key budget documents, prior to the enacted law, were not made publicly available before their presentation to the National Assembly.

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
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).

Venezuela, RB

D.

Score: 0

Sources: There are no formal mechanisms to collect the opinion of the citizens on expenditure priorities.

PEER REVIEWER

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

Score: 0

Sources: There are no formal mechanisms to collect the opinion of the citizens on budget execution. No existen mecanismos formales para recoger las opiniones de los ciudadanos sobre la ejecución presupuestaria.

Comments: While all public organizations shall have Citizens service offices which would somehow be useful to collect their opinions, there is no evidence that they are being used to standardize information on the execution of the budget. Aunque en todos los organismos públicos deben tener oficinas de Atención al Ciudadano y de alguna manera servirían para recoger opiniones, no hay evidencia de que estén siendo utilizadas para sistematizar información sobre la ejecución del presupuesto.

PEER REVIEWER

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

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).
D.

Score: 0

Sources: There is no evidence of public consultation in the formulation, approval and implementation process of the budget.

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).

Venezuela, RB

C.

Score: 33

Sources: The Permanent Finances and Economic Development Commission of the National Assembly analyzes the macroeconomic framework and hears the testimony of the Minister of finance when he/she submits the Budget bill, but no members of the civil society of the organized community are invited to participate in these discussions.
**Comments:** There are no management reports available on the website of the National Assembly of the Permanent Finances and Economic Development Commission regarding 2013.

**PEER REVIEWER**

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

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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).

**Venezuela, RB**

C.

**Score:** 33

**Sources:** The Finances and Economic Development Commission do hold hearings of some of the administrative units, with the attendance of technical teams of the organizations and in some cases the minister or corresponding authority.

**PEER REVIEWER**

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

**Venezuela, RB**

Score: 0

Sources: No civil organizations or representatives of the society are invited to share their opinion in public hearings on the budgets of administrative units.

**PEER REVIEWER**

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

Suggested Answer: c.

Comments: I suggest the researchers enquire even more on the issue, because certainly the government has implemented what has been called "street parliamentarianism" and other public meetings, meetings with townships and sessions with community groups that could determine that the correct answer would be "C." Answer "D" completely denies that some hearings or public consultations are conducted.

**RESEARCHER’S RESPONSE**

I understand that what is to be evaluated is that there is a legislative practice of the Finance Commission to evaluate the control of different executive units and invite members of civil society expert in the
to evaluate the control of different executive units and invite members of civil society expert in the subjects that shall be reviewed in order to enrich the accountability process. While there is street parliamentarianism, the press notes and formal and informal reports include meetings as means to expose community problems, report on laws or draft bills, make consultations that later are not necessarily binding. Ultimately, street parliamentarianism activities are not conducted to question officials of the executive regarding budget matters, achievement of goals or the analysis of the macroeconomic and fiscal framework. The answer is D, since the members of Parliament interviewed also members of the Commission of Finance reported that the opinion of the public is not shared in the hearings.

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).

Venezuela, RB

C.

Score: 33

Sources: According to the congressmen, reports with some oral and written testimonies are published. The reports are not posted on the website in the links of the Commissions of Finance and Economic Development or in the Comptroller General of the Republic. However, the website of the National Assembly provides the Parliamentary management reports of some congresspersons, such as the one of congresswoman Vestalia Sampredro at

http://www.asambleanacional.gob.ve/uploads/documentos/doc_edc099098336d0c5e3203a1a652de11b5bda4c44.pdf, which includes the report of activities of the Permanent Commission of Finances and Economic Development beginning on page 63. It also provides the management report of congressman Carlos Ramos at

http://www.asambleanacional.gob.ve/uploads/documentos/doc_7815e2480fe5f105306b254884cc82c31
which includes, beginning on page 44, overviews of the discussions of the Permanente Comptrollership Commission during 2013.

Comments: Public hearings are conducted, but there is no online access to reports of the Commission. The website of the National Assembly (http://www.asambleanacional.gob.ve/documento/show2/id/19) does not include report of the Permanent Finance and Economic Development Commission.

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).

Venezuela, RB

C.

Score: 33

Sources: While the Organic Law of the Comptroller General of the Republic and the National Fiscal Control System devote articles 75 and 76 to citizens engagement, it is only reduced to community or social control (community councils) of specific projects, the presentation of complaints and the incorporation in fiscal control programs. The following website: http://www.cgr.gob.ve/site_content.php?Cod=069 shows how to formulate complaints and their follow-up.
Comments: There is no formal mechanism to design the audit program.

PEER REVIEWER

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

Comments: I suggest researchers to enquire further on the work of the "Office of Citizens Service. Citizens engagement." The Comptroller General of the Republic created this "Office of Citizens Service" trying to generate some formal mechanisms through which the public can participate in the formulation and evaluation of audit programs. We know that often these mechanisms are merely formal mechanisms and are not accessible or efficient, but due to scientific accuracy we must research more on this to determine whether the correct answer is "B" or "C."

RESEARCHER'S RESPONSE

We have contacted the Office of Citizens Service of the Comptroller General of the Republic in the city of Caracas, just to request essential information, and the access to some requests was denied, while in others, the person who was helping us did not know about the possibility of citizens engagement. To answer this question, we were able to talk to high hierarchy people in the organization, who pointed out that citizens engagement is useful only to make a complaint or be part of an already established control program, but not for the formulation of the program. The answer remains as C.

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).
Venezuela, RB

C.

Score: 33

Sources: SAI can request the support of citizens and civil society organizations as well from witnesses or taxpayers, but not on the initiative of the citizens. The Comptrollership seeks the support of witnesses ex officio.

PEER REVIEWER

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

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Venezuela, RB

B.

Score: 0

Sources: The Management Report 2013 page XVI mentions community training activities aimed at stressing ethical values, but it is not a communication related to the presented audit reports.

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).

**Venezuela, RB**

**Score:** 0

**Sources:** The SAI, Comptroller General of the Republic, does not conduct consultations to the population regarding its audit program, therefore it cannot issue reports on the recommendations received from the citizens.

**PEER REVIEWER**

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