

# Open Budget Survey 2017

## Questionnaire

### Ecuador

January 2018

## COUNTRY QUESTIONNAIRE: ECUADOR

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Comments:** Researcher: Ecuador is going to elect a new president in February 2017. For this reason the country uses exactly the same budget from 2016 for 2017. This rule is established by the Ecuadorian Constitution (art. 295) and Planning and Public Finance Organic Code (art. 107).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**PBS-2:** When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Comments:** Researcher: Ecuador is going to elect a new president in February 2017. For this reason the country uses exactly the same budget from 2016 for 2017. This rule is established by the Ecuadorian Constitution (art. 295) and Planning and Public Finance Organic Code (art. 107).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Despite repeated requests to the Government of Ecuador for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos

documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** Not produced.

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Not produced.

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Not produced.

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**PBS-6b:** If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question

PBS-6a, researchers should mark this question “n/a.”

**Answer:** Not produced.

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Not produced.

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** Este documento no se produce. La programación presupuestaria cuatrienal que tiene información similar a la requerida por un PBS, se considera un documento de apoyo del EBP puesto que este documento se envía al Congreso y se hace público al mismo tiempo que se publica el EBP. Por estas razones, se considera que el PBS no se produce en Ecuador.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** The EBP is the same for 2017 budget because in an electoral year the government who is going to finish its period does not have the authorization to enact a new budget. Therefore, the 2017 will be the same as in 2016. The last EBP submitted to the National Assembly corresponds to 2016 budget. This regulation is in the Constitution of the Republic art 295 and the Planning and Public Finance Organic Code art 107. Planning and Public Finance Organic Code art 107: [http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf) Constitution of the Republic of Ecuador art 295 link: <http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Const-Enmienda-2015.pdf>

(<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Const-Enmienda-2015.pdf>)

**Comments:** Researcher: Ecuador is going to elect a new president in February 2017. For this reason the country uses exactly the same budget from 2016 for 2017. This rule is established by the Ecuadorian Constitution (art. 295) and Planning and Public Finance Organic Code (art. 107). Therefore, the last EBP was presented at the end of 2015 for the 2016 budget. For these reason we are going to analyze the documents of FY 2016.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Considerar el Art. 82 del Reglamento del COPyFP: "Programación presupuestaria en el año que se posesiona el/la Presidente/a de la República. Hasta que se apruebe el Presupuesto General del Estado del año en que se posesiona la Presidente o el Presidente de la República, regirá el monto total del presupuesto inicial del año anterior. En los presupuestos del resto del sector público, con excepción de los gobiernos autónomos descentralizados, sus empresas públicas y sus entidades adscritas, se aplicará esta misma disposición. Una vez aprobado el Presupuesto General del Estado por parte de la Asamblea Nacional, el Ministerio de Finanzas, en el término de 30 días, actualizará el presupuesto codificado a la fecha de aprobación del presupuesto del año en curso. Para la ejecución del presupuesto para el resto del año fiscal, el Ministerio de Finanzas podrá aumentar o rebajar los ingresos y gastos que modifiquen los niveles fijados en el presupuesto aprobado por la Asamblea Nacional hasta por un total del 15%.

#### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** De acuerdo, se reconoce el comentario del revisor como información adicional para la respuesta.

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 30 October 2015

**Sources:** Through the official letter No T.7280-SGJ-15-791 sent on October 30, 2015 by President Rafael Correa. The budget proposal of the executive was sent to the National Assembly for approval. All information sent to the Assembly is available on the Ministry of Finance website and is available to the public. The weblink is: <http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Comments:** Researcher: Ecuador is going to elect a new president in February 2017. For this reason the country uses exactly the same budget from 2016 for 2017. This rule is established by the Ecuadorian Constitution (art. 295) and Planning and Public Finance Organic Code (art. 107). Therefore, the Ministry of Finance is not going to have an EBP for 2017, because the budget is the same. For this reason we are going to use the documents published by Ecuador for 2016 budget. Documents for 2016 budget were published in 2015.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

## EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** b. (67)

**Sources:** The EBP was published in the web site of the Ministry of Finance 2 months before the beginning of the fiscal year and twenty days before the approval by the National Assembly. For those reasons the answer is B. This is the link to the publication of the Ministry of Finance:

<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Comments:** Researcher: Ecuador is going to elect a new president in February 2017. For this reason the country uses exactly the same budget from 2016 for 2017. This rule is established by the Ecuadorian Constitution (art. 295) and Planning and Public Finance Organic Code (art. 107). Therefore, the last PBS was presented at the end of 2015 for the 2016 budget. For these reason we are going to analyze the documents of FY 2016.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 6 November 2015

**Sources:** Ecuador President submitted the General Budget Plan (EBP) for the fiscal year 2016 to the National Assembly through the official letter No. T.7280-GMS-15-791 on October 30, 2015. The information of the EBP was published on the web of the Ministry of Finance on November 6. We determined this date with a web program. The web program allows us to see the last day of modification of the web page. This is the link to the publication of the Ministry of Finance: <http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Comments:** Researcher: Ecuador is going to elect a new president in February 2017. For this reason the country uses exactly the same budget from 2016 for 2017. This rule is established by the Ecuadorian Constitution (art. 295) and Planning and Public Finance Organic Code (art. 107). Therefore, the Ministry of Finance is not going to have an EBP for 2017, because the budget is the same. For this reason we are going to use the documents published by Ecuador for 2016 budget. Documents for 2016 budget were published in 2015.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Ecuador President submitted the General Budget Plan (EBP) for the fiscal year 2016 to the National Assembly, through the official letter No. T.7280-GMS-15-791 on October 30, 2015. This letter is in page number 7 of the attached document.

**Sources:** The information of the EBP was published on the web of the Ministry of Finance on November 6. We determined this date with a web program. The web program allows us to see the last day of modification of the web page. This is the link to the publication of the Ministry of Finance: <http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Comments:** Researcher: For this section of the survey we are going to use the EBP for the 2016 budget. This document named "Proforma Presupuesto General del Estado 2016" was published on November 2015. This document will be the same for 2017 budget since Ecuador is going to elect a new president in February 2017. For this reason the country uses exactly the same budget from 2016 for 2017. This rule is established by the Ecuadorian Constitution (art. 295) and Planning and Public Finance Organic Code (art. 107). Therefore, the Ministry of Finance is not going to have an EBP for 2017, because the budget is the same. For this reason we are going to use the documents published by Ecuador for 2016 budget. Documents for 2016 budget were published in 2015.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** This is the link to the information of the EBP: Proforma enviada a la Asamblea Nacional <http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>) There is also the general part of the proforma, which explains the guidelines and methodologies for EBP <http://www.finanzas.gob.ec/proforma-presupuestaria/> (<http://www.finanzas.gob.ec/proforma-presupuestaria/>) Supporting Information: Ejecución presupuestaria: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>) Resumen Ejecutivo Justificativo de la Proforma del Presupuesto General del Estado <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>)

**Sources:** Ministry of Finance.

**Comments:** Researcher: The official EBP is the document sent to the National Assembly but it is also used as supporting information of the budget execution, this information is available on the website of the Ministry of Finance and it is used as information to the public and to decision makers in the National Assembly. This document has an historical data from 2008 to 2016. In addition the executive summary of the justification of the EBP is a document of support with summary information of the proposal of the Executive.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** El link <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>), no funciona por cerca de 5 meses.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Todos los documentos disponibles en la página del Ministerio de Finanzas "Proforma Enviada a la Asamblea Nacional 2016" (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)) deben entenderse como documentos de apoyo del EBP, como se ha indicado en la respuesta EBP-4.

**IBP comment:** The website "<http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)" provided in the Sources was functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noted that the website has not been working since the third week of January 2017. El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.



**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The information is available only in PDF format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The EBP document is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** n/a.

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Executive's Budget Proposal for the fiscal year 2016. Proforma del Presupuesto General del Estado para el año fiscal 2016, enviado a la Asamblea en 2015

**Sources:** There is not a proposal for 2017 because is an election year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EBP-8:** Is there a "citizens version" of the EBP?

a. Yes

b. No

**Answer:** b.

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** It is important to note that the Constitution of Ecuador said that in an election year the budget will be the same as the previous year's budget and the new budget will be approved with the new president. Constitution of the Republic of Ecuador art. 295 ([http://www.asambleanacional.gov.ec/documentos/constitucion\\_d...](http://www.asambleanacional.gov.ec/documentos/constitucion_d...)) ([http://www.asambleanacional.gov.ec/documentos/constitucion\\_de\\_bolsillo.pdf](http://www.asambleanacional.gov.ec/documentos/constitucion_de_bolsillo.pdf))

**Comments:** Researcher: Ecuador is going to elect a new president in February 2017. For this reason the country uses exactly the same budget from 2016 for 2017. This rule is established by the Ecuadorian Constitution (art. 295) and Planning and Public Finance Organic Code (art. 107). Therefore,

the last EB was presented at the end of 2015 for the 2016 budget. For these reason we are going to analyze the documents of FY 2016. An EB for 2017 does not exist, it was not presented to the National Assembly.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 24 noviembre 2015

**Sources:** The Budget was approved in November 24 2015. The third page of the document attached contains the official declaration of approval for the proposal.

**Comments:** Researcher: Ecuador is going to elect a new president in February 2017. For this reason the country uses exactly the same budget from 2016 for 2017. This rule is established by the Ecuadorian Constitution (art. 295) and Planning and Public Finance Organic Code (art. 107). Therefore, the last PBS was presented at the end of 2015 for the 2016 budget. For these reason we are going to analyze the documents of FY 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** The National Assembly approved the General State Budget for 2016, the November 24, 2015 and it was published through the Official Register No. 411 on December 8, 2015

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 08/12/2015

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** It is the date when the Official Register was published

**Sources:** It is the date when the Official Register was published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** General State Budget for 2016 (R.O. No. 411, Special Edition, of 08.12.2015) <http://www.asambleanacional.gob.ec/es/documentos-oficiales?o...> (<http://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=&page=1>)

**Sources:** This document is published in the National Assembly's web page. To find the information you need to look for a document up loaded on December 8, 2015. The agent that published the document is "Registro Oficial" and the complete name of the document is: Presupuesto General del Estado para el año 2016 (R.O. No. 411, Edición Especial, del 08-12-2015).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de

Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?**

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** It is a PDF document.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-6a: If the EB is not publicly available, is it still produced?**

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."**

**Answer:** n/a.

**Sources:** n/a.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** "PRESUPUESTO GENERAL DEL ESTADO PARA EL AÑO 2016" - Registro oficial Edición Especial, Año III - N° 411 Quito, martes 8 de diciembre de 2015. (General State Budget for 2016 (R.O. No. 411, Special Edition, of 08.12.2015))

**Sources:** No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**EB-8:** Is there a "citizens version" of the EB?

a. Yes

b. No

**Answer:** a.

**Sources:** This document was published in December 2015, and it contains a graphic abstract information about the 2016 budget. <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** 2016

**Sources:** <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf> (http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**CB-2b:** If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

**Answer:** n/a.

**Sources:** n/a.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** 22/12/2015

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** With a web program that can determinate the last day of modification of any web page. We had a meeting with the Ministry of Finance.

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf>)

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos



documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** Las Cifras del Presupuesto General del Estado 2016

**Sources:** <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf> (http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** It corresponds to the Enacted Budget

**Sources:** <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf> (http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** 2016

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

## IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** c. (33)

**Sources:** The Ministry of Finance has published information the first three quarters of 2016. These reports were released within three months after the end of the reported period. For this reason, the answer to this question is C.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** First quarter report: 20 June 2016 Second quarter report: 28 October 2016 Third quarter report: 28 December 2016

**Sources:** The web of the Ministry of Finance: <http://www.finanzas.gob.ec/biblioteca/> (<http://www.finanzas.gob.ec/biblioteca/>) - under "Boletines de Ejecución Presupuestaria".

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Todavía no se reporta el documento de evaluación del 4to trimestre. <http://www.finanzas.gob.ec/biblioteca/#> (<http://www.finanzas.gob.ec/biblioteca/#>)

### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** El cuarto reporte no ha sido publicado, se publicó el informe semestral

**IBP comment:** Como menciona el revisor, el cuarto informe no se ha publicado a junio de 2017. Sin embargo, eso no afecta la respuesta pues conforme a la metodología de la OBS si se publicaron 3 informes trimestrales del año 2016 -considerados como IYR- en tiempo y forma con anterioridad al cierre de esta investigación, que fue el 31 de diciembre de 2016. El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The date was determined, based of the date of the Finance Ministry uploaded the bulletin in their web page:  
<http://www.finanzas.gob.ec/biblioteca/> (<http://www.finanzas.gob.ec/biblioteca/>)

**Sources:** The web of the Ministry of Finance: <http://www.finanzas.gob.ec/biblioteca/> (<http://www.finanzas.gob.ec/biblioteca/>) - under "Boletines de Ejecución Presupuestaria".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** The URL for the reports: Budget Execution Report First Quarter 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/06/Bolet%C3%ADn-Ejecuci%C3%B3n-Presupuestaria-21-Primer-Trimestre-2016.pdf>) Budget Execution Report Second Quarter 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/BOLETIN-TRIMESTRAL-II-Trimestre-2016.pdf>) Budget Execution Report Third Quarter 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/12/BOLETIN-TRIMESTRAL-2016-III-Trimestre.pdf>)

**Sources:** The reports are in PDF format and it is available in the Ministry of Finances website: <http://www.finanzas.gob.ec/biblioteca/> (<http://www.finanzas.gob.ec/biblioteca/>) In addition, the Ministry of Finance has two web pages where the information is uploaded monthly. The links to the platforms are: Budget execution: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>) Fiscal statistics: <http://www.finanzas.gob.ec/estadisticas-fiscales/> (<http://www.finanzas.gob.ec/estadisticas-fiscales/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** The website "<http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)" provided in the Sources was functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noted that the website has not been working since the third week of January 2017. El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The information presented in the IYRs is not available in machine readable programs. However, the Ministry of Finance has a web page where citizens can find information about the assignments, accrued and the executed budget to December of the last fiscal year. The information in this web page is available in a machine readable format. The website is <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Usualmente existe un reporteador a través de enlace web: <http://mantenimiento.finanzas.gob.ec/mantenimiento/index.htm...> (<http://mantenimiento.finanzas.gob.ec/mantenimiento/index.html>) pero no funciona desde hace algunos meses atrás.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Efectivamente, estamos conscientes de la existencia del link, pero como menciona el revisor externo el link no funciona desde enero de 2017. Estamos de acuerdo con el comentario del revisor.

**IBP comment:** The website "<http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)" provided in the Sources was functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noted that the website has not been working since the third week of January 2017. El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**IYRs-6a: If the IYRs are not publicly available, are they still produced?**

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."**

**Answer:** n/a.

**Sources:** n/a.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** Boletín de Ejecución Presupuestaria Enero - Marzo 2016 (Budget Execution Report January - March 2016) Boletín de Ejecución Presupuestaria Enero - Junio 2016 (Budget Execution Report January - June 2016) Boletín de Ejecución Presupuestaria Julio - Septiembre 2016 (Budget Execution Report July - September 2016)

**Sources:** The bulletins are published by the Ministry of Finances: <http://www.finanzas.gob.ec/biblioteca/> (<http://www.finanzas.gob.ec/biblioteca/>) - under "Boletines de Ejecución Presupuestaria".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**IYRs-8:** Is there a "citizens version" of the IYRs?

a. Yes

b. No

**Answer:** b.

**Sources:** IYR are used by the Ministry of Finance for reporting the quarterly accounts to citizens, the National Assembly and the Executive. They are not considered CB versions of the IYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** 2016

**Sources:** The web page of the Ministry of Finance: <http://www.finanzas.gob.ec/biblioteca/> (<http://www.finanzas.gob.ec/biblioteca/>) - under "Informes de Ejecución Presupuestaria".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**MYR-2: When is the MYR made available to the public?**

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** The MYR was published four months after the midpoint, therefore, late as per the OBS methodology. The web page of the Ministry of Finance: <http://www.finanzas.gob.ec/biblioteca/> (<http://www.finanzas.gob.ec/biblioteca/>) - under "Informes de Ejecución Presupuestaria".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."**

**Answer:** 28 October 2016

**Sources:** The web page of the Ministry of Finance: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semester-2016.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."**

**Answer:** With a web program that can determinate the last day of modification of any web page. We had a meeting with the Ministry of Finance to reconfirm this date.

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The document is available in the Finance Ministry Repository: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er- semestre-2016.pdf>

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** El Informe de Mitad de año no se considera disponible al publico conforme a la metodología de la OBS pues se publica más tarde de tres meses del término del período que reporta.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**MYR-6a: If the MYR is not publicly available, is it still produced?**

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** El Informe de Mitad de año no se considera disponible al publico conforme a la metodología de la OBS pues se publica más tarde de tres meses del término del período que reporta.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."**

**Answer:** n/a.

**Sources:** n/a.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."**

**Answer:** INFORME DE EJECUCIÓN PRESUPUESTARIA ENERO - JUNIO 2016 Budget Execution Report January - June 2016

**Sources:** The document is available on the website of the Finance Ministry: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semester-2016.pdf> Sin embargo, el Informe de Mitad de año no se considera disponible al publico conforme a la metodología de la OBS pues se publica más tarde que la fecha límite - tres meses desde el término del período que reporta.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified



**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

#### MYR-8: Is there a "citizens version" of the MYR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

#### YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** 2015

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

#### YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** a. (100)

**Sources:** This report is published at the end of the first quarter of the year following the fiscal year: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Ha pasado el 5to mes de 2017 y el YER 2016 todavía no ha sido remitido en la página web.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Efectivamente el YER que analiza 2016 no ha sido publicado hasta hoy 14 de junio. Sin embargo, conforme a la metodología del OBS y dado que estamos midiendo documentos públicos al 31 de diciembre de 2016, la no publicación del YER que analiza 2016 no afecta la respuesta y la calificación.

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 08 April 2016

**Sources:** The web page of the Ministry of Finance: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...>  
(<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Our main source was a web program that can determinate the last day of modification of any web page (javascript command). The link to the document is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/PRESENTACION-INFORMACI%C3%93N-T%C3%89CNICA-20152.pdf>)

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The document is available in the Statistics of the Finance Ministry. <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Sources:** The web link to the document: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/PRESENTACION-INFORMACI%C3%93N-T%C3%89CNICA-20152.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** b.

**Sources:** the numerical data are available in a machine readable format is the information about the budget execution until December of every fiscal year link to budget execution: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** El link no funciona: [www.finanzas.gob.ec/ejecucion-presupuestaria/](http://www.finanzas.gob.ec/ejecucion-presupuestaria/) (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Efectivamente este link que contiene la información que respalda la respuesta funcionó por última vez en enero de 2017, pero funcionaba durante el periodo que cubre la investigación, hasta el 31 de diciembre de 2016. Se mantiene la respuesta como B.

**IBP comment:** The website "<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>" (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)" provided in the Sources was functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noted that the website has not been working since the third week of January 2017. El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

**Answer:** n/a.

**Sources:** n/a.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** INFORME DE EJECUCIÓN PRESUPUESTARIA EJERCICIO FISCAL 2015 - publicado por el Ministerio de Finanzas

**Sources:** <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf> (http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**YER-8:** Is there a “citizens version” of the YER?

a. Yes

b. No

**Answer:** b.

**Sources:** No hay confirmación de que haya una versión de presupuesto ciudadano del YER.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** 2015

**Sources:** De acuerdo a la metodología de la OBS 2017, el documento no se encuentra disponible al público ni se ha podido verificar que el documento se produce.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** d.

**Sources:** De acuerdo a la metodología de la OBS 2017, el documento no se encuentra disponible al público ni se ha podido verificar que el documento se produce. Se solicitó información y una reunión a la unidad encargada de llevar adelante la auditoría y no se recibió respuesta que explique cuál sería el status del documento.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a.

**Sources:** De acuerdo a la metodología de la OBS 2017, el documento no se encuentra disponible al público ni se ha podido verificar que el documento se produce.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a.

**Sources:** n/a.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a.

**Sources:** De acuerdo a la metodología de la OBS 2017, el documento no se encuentra disponible al público ni se ha podido verificar que el documento se produce.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

a. Yes, all of the numerical data are available in a machine readable format

- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** De acuerdo a la metodología de la OBS 2017, el documento no se encuentra disponible al público ni se ha podido verificar que el documento se produce.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** De acuerdo a la metodología de la OBS 2017, el documento no se encuentra disponible al público ni se ha podido verificar que el documento se produce. We had a meeting with the Ministry of Finances, and they explain us that this process is developed by the National Audit Office but it is not available for public. Sería posible suponer que el AR se produce por la Contraloría General de Estado de Ecuador, sin embargo, dicha información no es pública. Enviamos oficios para solicitar reuniones con la Contraloría y constatar si se producía o no la auditoría al menos para uso interno. Lamentablemente, a pesar de todas las gestiones que hicimos la Contraloría nunca nos dio cabida para conversar. Así que no tenemos la evidencia de que se produzca para uso interno, razón por la cual se responde D.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-6b:** If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

**Answer:** We had a meeting with the Ministry of Finances, and they explain us that this process is developed by the National Audit Office (Contraloría General del Estado) but it is not available for public.

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** n/a.

**Sources:** n/a.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**AR-8:** Is there a "citizens version" of the AR?

a. Yes

b. No

**Answer:** b.

**Sources:** No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** The Central Bank of Ecuador and the Internal Revenue Service (SRI) are considered official sources on government fiscal information. In addition, the National Secretariat for Planning and Development has information on public investment information in the different sectors. However, the Ministry of Finance is in charge of processing all the information regarding the budget. Each Ministry and Secretariat reports to the public on its budget execution. <https://www.bce.fin.ec/> (<https://www.bce.fin.ec/>) <http://www.sri.gob.ec/web/guest/home> (<http://www.sri.gob.ec/web/guest/home>) <http://www.planificacion.gob.ec/wp-content/uploads/downloads...> (<http://www.planificacion.gob.ec/wp-content/uploads/downloads/2015/10/Plan-Estrategico-Senplades-2014-2017.pdf>)



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.**Sources:** Solamente en el sitio: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** El sitio: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>) no funciona**Government Reviewer****Opinion:** Not Qualified

**Researcher response:** Efectivamente este link que contiene la información que respalda la respuesta funcionó por última vez en enero de 2017, pero antes funcionaba, por lo que no se modifica la respuesta.

**IBP comment:** The website "<http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)" provided in the Sources was functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noted that the website has not been working since the third week of January 2017. El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** a.**Sources:** The information is available, the consolidated information can be downloaded for each year. This process can be downloaded in Excel or PDF.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** No se puede descargar información.**Government Reviewer****Opinion:** Not Qualified

**Researcher response:** Efectivamente este link que contiene la información que respalda la respuesta funcionó por última vez en enero de 2017, pero antes funcionaba, por lo que no se modifica la respuesta.

**IBP comment:** The website "<http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)" provided in the Sources was functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process,

IBP has noted that the website has not been working since the third week of January 2017. El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno.

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** The Central Bank and the SRI use presentations but they are not considered tools like infographics or dynamic tools of easy understanding for the whole citizenship, most are statistical graphs and tables of data.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** The Ecuadorian financial management system is governed by the following laws and codes. These laws, especially the Law on Transparency and Free Access to Public Information and the Organic Law of Citizen Participation guarantee access to information and citizen participation in public policies and activities that involve public funds. <http://www.finanzas.gob.ec/leyes-y-codigos-organicos/> (<http://www.finanzas.gob.ec/leyes-y-codigos-organicos/>) Código Orgánico de Planificación y Finanzas Públicas Código Orgánico Organización Territorial Autonomía y Descentralización Ley Orgánica del Servicio Público Ley de Transparencia y Libre Acceso a la Información Pública Ley para La Transformación Económica Ley de Régimen Tributario Interno, Codificación Reglamento General Ley Orgánica de Servicio Público Texto Unificado de Legislación Secundaria Ley Orgánica de Participación ciudadana [http://www.seguridad.gob.ec/wp-content/uploads/downloads/2015/03/ley\\_organica\\_de\\_participacion\\_ciudadana.pdf](http://www.seguridad.gob.ec/wp-content/uploads/downloads/2015/03/ley_organica_de_participacion_ciudadana.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Articles 204, 207 and 208 of the Constitution of the Republic of Ecuador established the Transparency and Social Control and the Council of Citizen Participation and Social Control, respectively, recognizing the people as the principal and first auditor of public power. It is also relevant to name the Law on Transparency and Free Access to the Public Information, and the Organic Law of Citizen Participation. Constitution of the Republic of Ecuador [http://www.asambleanacional.gov.ec/documentos/constitucion\\_d...](http://www.asambleanacional.gov.ec/documentos/constitucion_d...) ([http://www.asambleanacional.gov.ec/documentos/constitucion\\_de\\_bolsillo.pdf](http://www.asambleanacional.gov.ec/documentos/constitucion_de_bolsillo.pdf)) Law of transparency and free access to the Public Information <http://www.cec-epn.edu.ec/wp-content/uploads/2016/03/LOTAIP...> (<http://www.cec-epn.edu.ec/wp-content/uploads/2016/03/LOTAIP.pdf>) Organic Law of citizen participation <http://www.seguridad.gob.ec/wp-content/uploads/downloads/201...> ([http://www.seguridad.gob.ec/wp-content/uploads/downloads/2015/03/ley\\_organica\\_de\\_participacion\\_ciudadana.pdf](http://www.seguridad.gob.ec/wp-content/uploads/downloads/2015/03/ley_organica_de_participacion_ciudadana.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** El Ministerio de Economía y Finanzas de Ecuador realizó un comentario general sobre el estatus de disponibilidad pública de los ocho documentos analizados por la Encuesta de Presupuesto Abierto 2017, y manifestó su conformidad con el estatus otorgado a cada uno de estos documentos. Sin embargo, la revisión por parte de dicho Ministerio no incluyó un análisis de todos los indicadores del cuestionario de la Encuesta de Presupuesto Abierto 2017. En consecuencia, se ha indicado como respuesta a los indicadores la alternativa "I am not qualified to judge this indicator"; en efecto, la respuesta adecuada sería "no aplicable" dado que en la práctica ese indicador no fue revisado por el gobierno

**1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** It is part of the Executive budget proposal, the name of the document is "Presupuesto General del Estado Consolidado por Función - Sectorial - Entidad", the web link is <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/11-Por-Funci%C3%B3n-Sectorial-Entidad-Gastos.pdf>) Proforma Enviada a la Asamblea Nacional 2016 general link <http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The name of the document is "Presupuesto General del Estado Consolidado por Funcional", the web link is <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/31-Por-Funcional.pdf>) Proforma Enviada a la Asamblea Nacional 2016, general link <http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Yes, most of the classification by functional has the same order as international standards. The classification contains almost all the standards proposed in COFOG, both in the main classification and subclassifications. It contains 8 of the 10 main themes, does not contain Environmental protection and Housing and community amenities The web link is <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/31-Por-Funcional.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The name of the document is "Presupuesto General del Estado Consolidado por Entidad - Grupo Gastos" <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/29-Por-Entidad-Grupo-Gastos.pdf> Proforma Enviada a la Asamblea Nacional 2016 general link <http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The document of expenses by economic classification has a similar structure to the international standards. The document uses almost all parameters established within the international format for both income and expenditure. <http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The document is called "Presupuesto General del Estado Consolidado por Estructura Programática Gastos" The weblink is <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/30-Por-Entidad-Programa.pdf>) Proforma Enviada a la Asamblea Nacional 2016 general link <http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Information regarding multi-annual budget shows an economic classification. Weblink is <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>) page. 24

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no information on the EBP for this question.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The document available to the public shows tax revenue in Table 3 page 15. The information is divided into 6 groups. The item "others" count for over 3% of the total, hence response is B. The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf> , cuadro 3 página 15. Ver también páginas 15-20

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The executive's proposal document shows information for this income, both permanent and non-permanent, but there is no space within the document that specifically explains non-tax revenues The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf> page 46

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Se hace notar un ajuste en las fuentes: desde el punto número 4.2.1.7 y el punto 4.3 explican los ingresos no tributarios (página 21 en adelante).

**IBP comment:** See IBP comments in section 1.

**11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The document PROGRAMACIÓN PRESUPUESTARIA CUATRIANUAL 2016 - 2019, page 24, presents the different types of income and an estimate for the following years The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The document presents the different types of revenue and an estimate for the following years until 2019, but it is just general information, there are not specific information for sources. Document: PROGRAMACIÓN PRESUPUESTARIA CUATRIANUAL 2016 - 2019, page 24, <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** In the document of the Executive proposal there is detail of two of the three components of this question. The components are: the total amount of Central Government debt at the end of the budget year and Interest payments on the outstanding debt for the budget year. This document is part of the EBP, the general link is this <http://www.finanzas.gob.ec/proforma-presupuestaria/> (<http://www.finanzas.gob.ec/proforma-presupuestaria/>) The weblink of the document is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>) , page 36.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**14:** 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The document presents some information, but not all. For example, interest rate is not included. This document is part of the EBP, the general link is <http://www.finanzas.gob.ec/proforma-presupuestaria/> (<http://www.finanzas.gob.ec/proforma-presupuestaria/>) and this link is part of the Proforma website The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>) , page 36.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**15:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** In Ecuador, multi-year macroeconomic programming is elaborated. Its objective is to prepare the medium and short-term budgetary scenarios that result in the concrete budgetary policies to be applied in a fiscal year. The Ministry of Finance will prepare the first quarter of each year, the macroeconomic scenario for a horizon of the next four years in relation to the current fiscal year. REGULATION OF THE FINANCIAL ADMINISTRATION SYSTEM Page 13, web link <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2013...> ([http://www.finanzas.gob.ec/wp-content/uploads/downloads/2013/08/Normativa\\_Presupuesto\\_Contabilidad\\_Tesorer%C3%ADa\\_Acuerdo\\_447.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2013/08/Normativa_Presupuesto_Contabilidad_Tesorer%C3%ADa_Acuerdo_447.pdf)) The document for 2016 is "Programación Presupuestaria Cuatrianual 2016 - 2019" <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>) Page 27 shows estimates for the main macroeconomic indicators for Ecuador during the period 2016-2019



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**16:** 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Macroeconomic assumptions are part of the four-year budget programming. Weblink is <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatricenal-2016-2019.pdf> , page 27. Different aspects are considered, but there is no sensitivity analysis.

**Comments:** Researcher: We consider the answer is D because the document makes an estimate of the main macroeconomic indicators that affect the country's budget. However, the analysis is not very detailed, nor does it provide strong information on macroeconomic indicators.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**17:** 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The income and expenditure justification for the 2016 executive proposal, in part 5, explains in general terms the impacts that will have the expenses during the fiscal year. The document is the Resumen Ejecutivo del Justificativo de Ingresos y Gastos de la Proforma Presupuestaria 2016. The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf> , page 26. This document is part of the EBP, the general link is <http://www.finanzas.gob.ec/proforma-presupuestaria/> (<http://www.finanzas.gob.ec/proforma-presupuestaria/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**18:** 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The income and expenditure justification of the 2016 executive proposal, in part 6, explains the implications of new policies that affect income. The document is Resumen Ejecutivo del Justificativo de Ingresos y Gastos de la Proforma Presupuestaria 2016. The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf> , page 12. This document is part of the EBP, the general link is <http://www.finanzas.gob.ec/proforma-presupuestaria/>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**19:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The budget execution, which is part of the supporting information of the EBP, presents the expenses for AP-1 in the different classifications. The web link is: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/>

**Comments:** Researcher: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**20:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Ministry of Finance website has detailed annual information on budget execution The weblink is:<http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>). Although this is not a document pertaining to the executive's proposal, it is information that is available to the public and is updated on a regular basis. For this reason it has been considered part of the analysis and the EBP. Budgetary Execution is not part of the EBP but is information that is available to the public and therefore is information used by the members of the National Assembly for analysis before approving the General Budget and also by the Executive to develop the proposal. In section 1 this information was included as supporting information for the discussion and presentation of the EBP

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**21:** 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Ministry of Finance on its website presents the Budget implementation updated at least once a month The weblink is: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

**Comments:** Researcher: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**22:** 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Ministry of Finance on its website presents up-to-date information, both in the allotted and accrued until the end of the fiscal year, the Ministry maintains this format since 2008 and keeps this information updated at least monthly The weblink is: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>) The Budget Execution is not part of the EBP but is an information that is available to the public and therefore it is information used by members of the National Assembly for the analisis before aproveing the General Budget. In section 1 this information was included as support information for the debate and presentation of the EBP

**Comments:** Researcher: This is not a document belonging to the executive's proposal, but is information that is available to the public and is updated periodically, the Ministry of Finance has detailed information on the income and expenditure of the Budget since 2008 and is information Key to the formulation of the General State Budget. For this reason it has been considered part of the analysis and the EBP. Comentario adicional: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** La información todavía no es accesible.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Ministry of Finance website has detailed annual information on budget execution The weblink is: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (http://www.finanzas.gob.ec/ejecucion-presupuestaria/) Budgetary Execution is not part of the EBP but is information that is available to the public and therefore is information used by the members of the National Assembly for analysis before approving the General Budget and also by the Executive to develop the proposal. In section 1 this information was included as supporting information for the discussion and presentation of the EBP

**Comments:** Researcher: The main consideration is that the year of analysis is 2016, because 2017 is an election year and we will not have an approved budget until we have a new president. For this reason the information from 2015 and previous years is complete, the supporting document is the Budget Execution of the Ministry of Finance which has detailed information since 2008. Comentario adicional: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sistema todavía no funciona.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Ministry of Finance submits the information to December each year, including the year before which the budget is formulated and at least two-thirds of the current year immediately preceding the executive's proposal. El weblink es: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

**Comments:** Researcher: The Executive uses the information published in the Ministry of Finance as EBP, to make the information public and to highlight the proposal sent to the Assembly. Comentario Adicional: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>) no funciona

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Ministry of Finance on its website shows information on the sources of financing of the budget of the State institutions The weblink is: <https://bi.finanzas.gob.ec/ibmcognos/cgi-bin/cognos.cgi> (<https://bi.finanzas.gob.ec/ibmcognos/cgi-bin/cognos.cgi>)

**Comments:** Researcher: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Este link es parte de las estadísticas del Ministerio de Finanzas y dejó de funcionar junto con la plataforma de ejecución presupuestaria. Pero ambos funcionaban cuando se recolectó la información para la Encuesta.

**IBP comment:** See IBP comments in section 1.

**26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The website of the Ministry of Finance shows the different sources of income that exist every year for the formation of the State Budget The weblink is: <https://bi.finanzas.gob.ec/ibmcognos/cgi-bin/cognos.cgi> (<https://bi.finanzas.gob.ec/ibmcognos/cgi-bin/cognos.cgi>)

**Comments:** Researcher: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** No funciona todavía el link de la página.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Este link es parte de las estadísticas del Ministerio de Finanzas y dejó de funcionar junto con la plataforma de ejecución presupuestaria.

**IBP comment:** See IBP comments in section 1.

**27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The website of the Ministry of Finance shows updated information for the year prior to the analysis of the budget The weblink is: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

**Comments:** Researcher: The Executive uses the information published in the Ministry of Finance as EBP, to make the information public and to highlight the proposal sent to the Assembly. The page of the Ministry of Finance is the support of the Government on the General Budget of the State. Comentario Adicional: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** El link está cerrado desde hace más de 5 meses y no hemos recibido una respuesta oficial sobre este tema, pero funcionaba hasta el 31 de diciembre de 2016.

**IBP comment:** See IBP comments in section 1.

**28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The website of the Ministry of Finance shows historical information for the revenues and expenses that make up the State Budget The weblink is: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

**Comments:** Researcher: The Executive uses the information published in the Ministry of Finance as EBP, to make the information public and to highlight the proposal sent to the Assembly. The page of the Ministry of Finance is the support of the Government on the General Budget of the State. Comentario adicional: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y

otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The website of the Ministry of Finance shows historical information for the revenues and expenses that make up the State Budget The weblink is: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

**Comments:** Researcher: The main consideration is that the year of analysis is 2016, because 2017 is an election year and we will not have an approved budget until we have a new president. For this reason the information from 2015 and previous years is complete, the supporting document is the Budget Execution of the Ministry of Finance which has detailed information since 2008. Comentario adicional: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** La información presentada por el Ministerio de Finanzas muestra datos reales hasta el año 2015 y un avance parcial para el año 2016 El weblink es: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)

**Comments:** Researcher: Cuando se realizó el levantamiento de información para esta encuesta la página web del Ministerio de Finanzas a la que pertenece este link con información sobre la ejecución presupuestaria funcionaba sin ningún inconveniente. Esta información fue levantada durante el último trimestre del año 2016 y las primeras dos semanas de enero 2017. Sin embargo, a partir de mediados del mes de enero de 2017, el link y otras secciones con información de la ejecución del presupuesto general del estado dejaron de funcionar. De acuerdo a la información oficial del Ministerio de Finanzas la página se encuentra en mantenimiento y próximamente funcionará sin inconvenientes. Hasta el mes de abril de 2017 la página no funcionó por lo que entendemos, continua en mantenimiento.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Researcher response:** .**IBP comment:** See IBP comments in section 1.

**31:** 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The website of the Ministry of Finance contains information about the Public Debt, however the Revenue and Expenses Justification of the Executive's proposal does not contain detailed information on these issues The weblink is <http://www.finanzas.gob.ec/deuda-publica/> (<http://www.finanzas.gob.ec/deuda-publica/>) This is not information considered within the EBP. This information focuses mainly on amortization, interest payment and total amount of internal and external debt. The document "RESUMEN EJECUTIVO JUSTIFICATIVO PROFORMA PRESUPUESTO GENERAL DEL ESTADO 2016" page 29, presents some information, but only about debt repayment: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>)

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** La información respecto el Financiamiento es general, no presenta detalles por tipo de acreedor y vencimiento.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See IBP comments in section 1.

**32:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** En el cuadro 12 de la página 29 de Justificativo de Ingresos y Gastos, se explica el presupuesto aprobado para 2015 y 2016 para la amortización de la deuda, pero no hay más información dentro de los documentos de respaldo al EBP. <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>) Nevertheless the Ministry of Finance draws monthly detailed information on the actual debt figures The weblink is <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2017...> ([http://www.finanzas.gob.ec/wp-content/uploads/downloads/2017/02/DEUDA\\_SECTOR-P%C3%9ABLICO-DEL-ECUADOR\\_diciembre2016\\_corregido-1.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2017/02/DEUDA_SECTOR-P%C3%9ABLICO-DEL-ECUADOR_diciembre2016_corregido-1.pdf)) En este sitio web existe información mensual sobre la deuda interna y externa hasta el 2016 pero no se considera parte del EBP pues no es un documento de apoyo del mismo.

**Peer Reviewer****Opinion:** Agree**Government Reviewer**



**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**33:** 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Budget documents do not present information on this question, Article 292 of the Constitution states that extra-budgetary funds will not be included in the Executive's proposal for the General Budget. The link is: [http://www.asambleanacional.gov.ec/documentos/constitucion\\_d...](http://www.asambleanacional.gov.ec/documentos/constitucion_d...)  
([http://www.asambleanacional.gov.ec/documentos/constitucion\\_de\\_bolsillo.pdf](http://www.asambleanacional.gov.ec/documentos/constitucion_de_bolsillo.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**34:** 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Article 292 of the Constitution of the Republic states that extra-budgetary funds will not be included in the Executive's proposal for the General Budget The link is: [http://www.asambleanacional.gov.ec/documentos/constitucion\\_d...](http://www.asambleanacional.gov.ec/documentos/constitucion_d...)  
([http://www.asambleanacional.gov.ec/documentos/constitucion\\_de\\_bolsillo.pdf](http://www.asambleanacional.gov.ec/documentos/constitucion_de_bolsillo.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**35:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** El artículo 271 de la Constitución establece "Art. 271.- Los gobiernos autónomos descentralizados participarán de al menos el quince por ciento de ingresos permanentes y de un monto no inferior al cinco por ciento de los no permanentes correspondientes al Estado central, excepto los

de endeudamiento público. Las asignaciones anuales serán predecibles, directas, oportunas y automáticas, y se harán efectivas mediante las transferencias desde la Cuenta Única del Tesoro Nacional a las cuentas de los gobiernos autónomos descentralizados." The allocation of the budget 2016 to local governments is in this document : <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> ([http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/06/ACU-2016-0101\\_bajado6.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/06/ACU-2016-0101_bajado6.pdf)) , page 5. This information is in support of the Revenue and Expenditure justification, in part 6.1 of page 37, 6.1 PREASIGNACIONES A FAVOR DE LOS GOBIERNOS AUTONOMOS DESCENTRALIZADOS – GAD's <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**36:** 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

**Answer:** a. (100)

**Sources:** Art. 14 of the Organic Code of Public Planning and Finance indicates that the exercise of planning and public policy must incorporate gender, ethnic-cultural, generational, disability and mobility approaches. A public document that presents data on this topic is a supporting document to the EBP, the Quadrennial Budgetary Programming 2016-2019. The last page of the document includes alternatives for equality and environment spending <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatricenal-2016-2019.pdf>).

**Comments:** Researcher: N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**37:** 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Transfers to public companies are part of the National Treasury, along with the financing of deficit derivatives, allocations to universities and local governments. Together they are 43.7% of the Total Budget. This is established in a narrative way in the Provision for Revenue and Expenses Proforma Budget 2016 <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>) Pages: 21, 24, 30 and 31

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**38:** 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Budget documents do not present information on quasi-fiscal activities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**39:** 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Some information about financial assets is presented but there is no listing or estimate of their value. The weblink is:  
<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-Proforma-Presupuest.pdf> Proforma Enviada a la Asamblea Nacional 2016 general link  
<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-na...> (<http://www.finanzas.gob.ec/proforma-enviada-a-la-asamblea-nacional-2016/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**40:** 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The budget documents do not present information on non-financial assets, information on the sales of these assets is presented The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/1-Cuenta-Ahorro-Inversi%C3%B3n-Financiamiento-Proforma-Presupuest.pdf>

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Una vez al año se presenta el reporte "Estados Financieros del SP", es el único documento que tiene información sobre esta temática.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Las respuestas para esta sección se enfocan en el EBP, si la información no consta en estos documentos no es considerada.

**IBP comment:** See IBP comments in section 1.

**41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Budget documents do not present information about this question

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Los atrasos del Estado hacia funcionarios públicos y proveedores de bienes y servicios, no son reveladas al público. A pesar que en Ecuador durante fines del 2015 y mediados de 2016 fue un problema importante.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Efectivamente fue un problema de coyuntura hasta el año pasado. Sin embargo no está disponible información oficial detallada sobre este tema.

**IBP comment:** See IBP comments in section 1.

**42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The budget programming document 2016-2019 presents in its annexes information on contingent liabilities. There is no detail on the purpose of these, nor on the new contingent liabilities. This document is part of the EBP presented to the National Assembly. The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrerial-2016-2019.pdf>) Document PROGRAMACIÓN PRESUPUESTARIA CUATRIANUAL 2016 - 2019, page 50.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**43:** Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Budgetary documents do not present this information.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**44:** 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The budget documents reflect information on international cooperation and donations but this information is mainly financial. The document is RESUMEN EJECUTIVO JUSTIFICATIVO PROFORMA PRESUPUESTO GENERAL DEL ESTADO 2016, page 46, <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**45:** 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The annexes to the 2016-2019 budget programming provide detailed information on fiscal expenditures for 2014, but not 2016. Pages 30-46. The document is PROGRAMACIÓN PRESUPUESTARIA CUATRIANUAL 2016 - 2019 <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>

**Comments:** Researcher: The answer is "D", there is no information on tax expenditures for the budget year, the information available is for 2014.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?**

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The income and expenditure justification of the 2016 budget shows a section explaining the logic of the pre-allocations made by the State and the amounts for the fiscal year. Document RESUMEN EJECUTIVO JUSTIFICATIVO PROFORMA PRESUPUESTO GENERAL DEL ESTADO 2016, Page 36, <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Las pre-asignaciones solo están autorizadas en la Constitución para Salud y Educación.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Para ampliar la información, en la página 15 del justificativo de ingresos y gastos hay un texto que dice: La Constitución de la República del Ecuador, en el artículo 298 establece preasignaciones presupuestarias destinadas a gobiernos autónomos descentralizados, al sector salud, al sector educación, a la educación superior; y a la investigación, ciencia, tecnología e innovación en los términos previstos en la ley; en este sentido, en la Proforma del Presupuesto General del Estado para el año 2016, las preasignaciones ascienden a un monto de USD 5.240,8 millones.

**IBP comment:** See IBP comments in section 1.

**47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** The budget document presents a general justification of how the budget is linked to the Government's policy proposals contained in the National Development Plan, RESUMEN EJECUTIVO JUSTIFICATIVO PROFORMA PRESUPUESTO GENERAL DEL ESTADO 2016, page 4. The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Resumen-Ejecutivo-Justificativo-de-Ingresos-y-Gastos-Proforma-Presupuestaria-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** The budget programming document provides a general justification for how the budget is linked to the Government's policy proposals, PROGRAMACIÓN PRESUPUESTARIA CUATRIANUAL 2016 - 2019, page 3. The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**49:** 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Budget documents do not present information on this question.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**50:** 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Budget documents do not present information on this question.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Esta información consta en la planificación estratégica de cada entidad, sin embargo, en pocos casos está disponible al público.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

**Answer:** d.

**Sources:** Budget documents do not present information on this question.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

**Answer:** c. (33)

**Sources:** The budget programming document 2016-2019 "PROGRAMACIÓN PRESUPUESTARIA CUATRIANUAL 2016 - 2019", page 56, presents information on Expenditure to reduce equality gaps. This information is part of the annexes of the document. This document is part of the EBP presented to the National Assembly. The weblink is: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015...>  
(<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.



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

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article 81 of the Regulations of the Organic Code of Planning and Public Finance (COPLAFIP) states that the Ministry of Finance shall draw up the budget guidelines and issue them by May 31 of each year. This is the web link Article 81 of the Regulations of the Organic Code of Planning and Public Finance (COPLAFIP) states that the Ministry of Finance shall draw up the budget guidelines and issue them by May 31 of each year. Weblink is: [http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**54:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Pre-Budget Statement is not produced. Therefore, as per the OBS methodology, the response is D.

**Comments:** Researcher: Four-year budget programming (2016 – 2019): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>) that contains some information that a PBS requires, is considered a supporting document for the EBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**55:** 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Pre-Budget Statement is not produced. Therefore, as per the OBS methodology, the response is D.

**Comments:** Researcher: The Four-year budget programming (2016 – 2019): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>) that contains some information that a PBS requires, is considered a supporting document for the EBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Pre-Budget Statement is not produced. Therefore, as per the OBS methodology, the response is D.

**Comments:** Researcher: The Four-year budget programming (2016 – 2019): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>) that contains some information that a PBS requires, is considered a supporting document for the EBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**57:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Pre-Budget Statement is not produced. Therefore, as per the OBS methodology, the response is D.

**Comments:** Researcher: The Four-year budget programming (2016 – 2019): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf>) that contains some information that a PBS requires, is considered a supporting document for the EBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**58:** Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The Pre-Budget Statement is not produced. Therefore, as per the OBS methodology, the response is B.

**Comments:** Researcher: The Four-year budget programming (2016 – 2019): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/11/34-Programaci%C3%B3n-Presupuestaria-Cuatrianual-2016-2019.pdf> that contains some information that a PBS requires, is considered a supporting document for the EBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Enacted Budget 2016 has the three types of classification specified in this question. The sectorial classification pages 16 – 66; the administrative classification pages 67 – 125; and the economical classification pages 12 – 13. Therefore, the answer is A. Enacted budget 2016: <http://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=&page=1> (document uploaded on 8 December 2015).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**60:** Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Enacted Budget 2016 presents information of the annual planning plan detailed by project and responsible institution. This information is disaggregated at the end of the document in pages 137 – 155. The information in this section covers the total expenditure estimated for projects. For this reason, the answer is A. Enacted budget 2016: <http://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=&page=1> (document uploaded on 8 December 2015).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** At the beginning of the Enacted Budget 2016, in pages 10, 12, and 13, there is a summary that provide details of the revenues disaggregated by different categories. For this reason, the answer is A. Enacted budget 2016: <http://www.asambleanacional.gob.ec/es/documentos-oficiales?o...> (<http://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=&page=1>) (document uploaded on 8 December 2015).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**62: Does the Enacted Budget present individual sources of revenue?**

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** At the beginning of the Enacted Budget 2016, in pages 10, 12, and 13, there is a summary that provide details of the revenue disaggregated by different categories. However, the budget does not present a detailed explanation of the sources. For these reasons, the answer is C. Enacted budget 2016: <http://www.asambleanacional.gob.ec/es/documentos-oficiales?o...> (<http://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=&page=1>) (document uploaded on 8 December 2015).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Enacted Budget presents the consolidation of the public debt in pages 10, 12, and 13. In addition, the document has more information at the end in page 179. The information published in the document has the three criteria of this question. For these reasons, the answer is A. Enacted budget 2016: <http://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=&page=1> (document uploaded on 8 December 2015).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**64:** 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Citizen Budget presents the essential information required in this question. It has relevant information about revenue and expenditure. In addition, it has information about investment in education and health. This document is an improvement from the last OBS, when the country did not have the Citizen Budget. For these reasons the answer is A. Citizen budget 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf>

**Comments:** Researcher: This document is a strong evidence of OBS 2015 results. We had an interview with the Ministry of Finance, and they produced the citizen budget in order to improve the results in the new edition of the OBS and to develop a better communication with citizens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Citizen Budget is presented in two formats. First, the digital version published in the web site of the Ministry of Finance; at the end of this paragraph is the link to the document. Second, the Ministry printed the digital version and transformed it into a public document. We saw the printed version in a meeting with the Ministry. They also told us about meetings at the local level, but there is no information about these meetings and the people who attended to these meetings. For these reason the answer is B. Citizen budget 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**66:** Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The content of the Citizen Budget is elaborated based on the General Budget. It has basic information for general citizens. The information collected in this document is based on criteria developed by the Ministry of Finance. This institution does not have a formal mechanism to include citizen's requirements to develop this document. For this reason the answer is D. Citizen budget 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**67:** Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Citizen Budget published by Ecuador corresponds to enacted budget by the National Assembly. It was published in December 2015 after the final approve by the National Assembly. So, the country only publishes a citizen document for one of the four stages of this process. For this reason the answer is C. Citizen budget 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2015/12/PGE-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The budget execution bulletin July – September 2016; has the economic classification in pages 12 - 14; the sector classification in pages 10 – 12. In addition, the Ministry of Finance has a budget execution platform where the Ministry of Finance includes updated monthly information according to various types of classification. For these reasons the answer is a. The link to the last budget execution bulletin published (July – September 2016): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/12/BOLETIN-TRIMESTRAL-2016-III-Trimestre.pdf>) The link to the web page of the Ministry where all reports are published: <http://www.finanzas.gob.ec/biblioteca/> (<http://www.finanzas.gob.ec/biblioteca/>) In addition, the Ministry of Finance has two web pages where the information is uploaded monthly. The links to the platforms are: Budget execution: <http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>) Fiscal statistics: <http://www.finanzas.gob.ec/estadisticas-fiscales/> (<http://www.finanzas.gob.ec/estadisticas-fiscales/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** El link que contiene parte de la información que respalda esta respuesta funcionó por última vez en enero de 2017., pero funcionaba cuando se recogió la información para la Encuesta.

**IBP comment:** The website "<http://www.finanzas.gob.ec/ejecucion-presupuestaria/> (<http://www.finanzas.gob.ec/ejecucion-presupuestaria/>)" provided in the Sources was functioning during the time the questionnaire was completed, between the end of 2016 and early 2017. As the OBS methodology employs 31 December 2016 as a cut-off point and the links were working up to that date, they have been accepted. However, during the review process, IBP has noted that the website has not been working since the third week of January 2017. Also see IBP comments in section 1.

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.  
b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.  
c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.  
d. (0) No, the In-Year Reports do not present actual expenditures by program.  
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The in-year reports published detailed and individual information for some projects. In the budget execution bulletin July – September 2016 this information is located in page 17. For this reason the answer is C. The link to the last budget execution bulletin published (July – September 2016): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/12/BOLETIN-TRIMESTRAL-2016-III-Trimestre.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.  
b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The in-year reports compared information about total expenditures for the last six years. In addition, these documents compare all the information published with the initial projection in the enacted budget. For these reasons the answer is A. The link to the last budget execution bulletin published (July – September 2016): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/12/BOLETIN-TRIMESTRAL-2016-III-Trimestre.pdf>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See IBP comments in section 1.**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The in-year reports have detailed information about revenue. In pages 7 and 8, the budget execution bulletin July – September 2016, has information about the classification of revenue between taxes and other kind of incomes. For this reason the answer is A. The link to the last budget execution bulletin published (July – September 2016): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/12/BOLETIN-TRIMESTRAL-2016-III-Trimestre.pdf>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See IBP comments in section 1.**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The in-year reports have detailed information about revenue. In pages 5 – 8, of the budget execution bulletin July – September 2016, there is information about the classification of incomes. This classification is available for all revenue. For this reason the answer is A. The link to the last budget execution bulletin published (July – September 2016): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/12/BOLETIN-TRIMESTRAL-2016-III-Trimestre.pdf>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See IBP comments in section 1.**73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The in-year reports published compared information for all the revenue analyzed in this document. This comparison is made between the actual information and the information of the enacted budget, and also previous years. For this reason the answer is A. The link to the last budget



execution bulletin published (páginas 7 y 8, Informe July – September 2016): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/12/BOLETIN-TRIMESTRAL-2016-III-Trimestre.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The in-year reports published presents information of the national debt required for the period and the expenditures which corresponds to debt payments during this period. In page 5, the information of the new debt required for this period. In page 8, the real information of the debt incurred until this quarter. In page 12, the expenditures paid because of debt until this quarter. For these reasons the answer is A. The link to the last budget execution bulletin published (July – September 2016): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/12/BOLETIN-TRIMESTRAL-2016-III-Trimestre.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The in-year reports published only present's information of the national debt divided between external and internal debt. This information is available in page 8 of the budget execution bulletin July – September 2016. For this reason the answer is C. The link to the last budget execution bulletin published (July – September 2016): <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/12/BOLETIN-TRIMESTRAL-2016-III-Trimestre.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was published more than three months after the midpoint. For this reason, the score is D because the document was published late for the OBS methodology. However, in the comments section there is a description of the document information.

**Comments:** Researcher: The mid-year (budget execution report first semester 2016) reports the information for the first semester of this period. This document has a quick actualization of some key macroeconomic statistics. This update has a small explanation that helps to understand the changes. The information is in pages 4 – 6. The link to the budget execution report first semester 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semester-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was published more than three months after the midpoint. For this reason, the score is D because the document was published late for the OBS methodology. However, in the comments section there is a description of the document information.

**Comments:** Researcher: The mid-year (budget execution report first semester 2016) reports the information of expenditures update for the first semester. The information of expenditures presents the differences between the enacted budget and the real expenditures. The document contains a short explanation for some changes in expenditures. Nevertheless, the document does not present an explanation for the variation of all expenditures. The link to the budget execution report first semester 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semester-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was published more than three months after the midpoint. For this reason, the score is D because the document was published late for the OBS methodology. However, in the comments section there is a description of the document information.

**Comments:** Researcher: The mid-year (budget execution report first semester 2016) reports the information of expenditures in two of the three categories analyzed in this question. The information for the economical classification is in pages 71 – 73. The information for the functional classification is in pages 65 – 67. The document does not have information for the administrative classification. The link to the budget execution report first semester 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semester-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

### 79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.  
b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.  
c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.  
d. (0) No, the Mid-Year Review does not present expenditure estimates by program.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was published more than three months after the midpoint. For this reason, the score is D because the document was published late for the OBS methodology. However, in the comments section there is a description of the document information.

**Comments:** Researcher: The mid-year (budget execution report first semester 2016) reports information for all the programs grouped in the economical classification of the budget. This information reflects all the expenditures in programs for 2016 budget. The information is available in pages 67 – 71. The link to the budget execution report first semester 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semester-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

### 80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.  
b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.  
c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.  
d. (0) No, revenue estimates have not been updated.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was published more than three months after the midpoint. For this reason, the score is D because the document was published late for the OBS methodology. However, in the comments section there is a description of the document information.

**Comments:** Researcher: The mid-year (budget execution report first semester 2016) reports information for all the incomes of budget. This information has a detailed explanation of each income with special emphasis in tax income. The information is available in pages 10 – 52. The link to the budget execution report first semester 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semester-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The MYR was published more than three months after the midpoint. For this reason, the score is B because the document was published late for the OBS methodology. However, in the comments section there is a description of the document information.

**Comments:** Researcher: The mid-year (budget execution report first semester 2016) reports information divided between tax incomes and non-tax incomes. The information about tax incomes is in pages 16 – 27. The information about non-tax income is in pages 28 – 52. The link to the budget execution report first semester 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semester-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was published more than three months after the midpoint. For this reason, the score is D because the document was published late for the OBS methodology. However, in the comments section there is a description of the document information.

**Comments:** Researcher: The mid-year (budget execution report first semester 2016) reports detailed and individual information for all incomes in the budget. The detailed information is in pages 16 – 52. The link to the budget execution report first semester 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semester-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The MYR was published more than three months after the midpoint. For this reason, the score is D because the document was published late for the OBS methodology. However, in the comments section there is a description of the document information.

**Comments:** Researcher: The mid-year (budget execution report first semester 2016) only present's information of the national debt divided between external and internal debt. This information is available in page 50 and 51. The document does not present detailed information of debt's conditions nor the total amount of debt for this period. The link to the budget execution report first semester 2016: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/10/Informe-Ejecuci%C3%B3n-PGE-1er-semestre-2016.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**84:** 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The YER (Final budget execution report 2015) presents information on updated expenditures for the first semester. The information on expenditures presents the differences between the enacted budget and the actual expenditures. The document contains a short explanation for some changes in expenditures. Nevertheless, the document does not present an explanation for the variation of all expenditures. For these reasons, the answer is B. The information about the expenditures is located in pages (51 – 95). Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The YER (Final budget execution report 2015) presents information of expenditures in the three categories analyzed in this question. The information for the functional classification is on pages 77 – 79. The information for the economical classification is on pages 85 – 86. The information for the administrative classification is on pages 62 – 76. For these reasons, the answer is A. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**86: Does the Year-End Report present expenditure estimates for individual programs?**

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The YER (Final budget execution report 2015) presents information for almost all the programs grouped in the economical classification of the budget. This information reflects the expenditures in programs for 2016 budget. However, in the report of this information approximately 10% of the expenditures are not detailed. For these reasons, the answer is B. The information is available in pages 75 – 77. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The YER (Final budget execution report 2015) presents information for all revenue. This information has a detailed explanation of each revenue with special emphasis in tax income. The information is available in pages 9 – 52. For this reason, the answer is A. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The YER (Final budget execution report 2015) presents information divided between tax and non-tax revenue. The information about tax revenue is on pages 13 – 25. The information about non-tax revenue is on pages 26 – 50. For this reason, the answer is A. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The YER (Final budget execution report 2015) presents information for all sources of revenue in the budget. The detailed information is on pages 10 – 50. For this reason, the answer is A. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** The YER (Final budget execution report 2015) only present's information of the national debt divided between external and internal debt. This information is available on page 50. The document does not present detailed information of debt's conditions nor the total amount of debt for this period. For this reason the answer is C. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See IBP comments in section 1.**91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.**Sources:** The YER (Final budget execution report 2015) does not present the differences between the macroeconomic forecast for the fiscal year and the actual result for that year. For this reason, the answer is D. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See IBP comments in section 1.**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.**Sources:** The YER (Final budget execution report 2015) does not include any information on non-financial inputs. For this reason, the answer is D. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See IBP comments in section 1.



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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The YER (Final budget execution report 2015) does not include any information on non-financial data. For this reason, the answer is D. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** The YER (Final budget execution report 2015) presents the resources invested in the reduction of inequality. This information is on pages 96 – 106. This information includes a narrative explanation, but it does not cover all the programs for poverty decrease and the real results of this investment. For these reasons, the answer is C. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** e.

**Sources:** Ecuador does not have extra-budgetary funds since 2008. In 2008, the president dissolved all the funds that the country had (Decreto Ejecutivo 1059 de mayo de 2008). Therefore, the end-year (Final budget execution report 2015) does not have information to report about funds. For these reasons, the answer is e. Final budget execution report 2015: <http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016...> (<http://www.finanzas.gob.ec/wp-content/uploads/downloads/2016/04/Informe-Ejecuci%C3%B3n-Ejercicio-Fiscal-2015.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**96:** Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The Ministry of Finance used to publish the financial statements as a separated budget from the end-year report. Unfortunately, the ministry did not publish these documents for 2015. In accordance with the official web page of the Ministry, the last time they published the financial statements was 2013. For these reasons, the answer is b. Financial Statements of the General Government Budget <http://www.finanzas.gob.ec/estados-financieros/> (<http://www.finanzas.gob.ec/estados-financieros/>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** El Ministerio de Finanzas si lo produce "<http://www.finanzas.gob.ec/estados-financieros/> (<http://www.finanzas.gob.ec/estados-financieros/>)", sin embargo, por la temporalidad la opción correcta es b.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** La actual edición del OBS observa el YER 2015, los informes que se sugieren en la página web del ministerio de finanzas no pueden ser considerados porque hacen referencia al año 2013 y porque están como informes separados del YER. Por estas razones se mantiene la respuesta como B.

**IBP comment:** See IBP comments in section 1.

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

**Answer:** c. (33)

**Sources:** The National Audit Office has not published any document with the three types of audit. For this reason the answer is d. Se ha revisado esta respuesta por C.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Después de revisar de manera detallada los archivos e información que la plataforma de la Contraloría genera y el informe de rendición de cuentas 2015 (<http://www.contraloria.gob.ec/WFDescarga.aspx?id=33&tipo=doc>), encontramos que el trabajo realizado y publicado por la Contraloría en su página web está encaminado en demostrar las auditorías de carácter de cumplimiento. Por estas razones, hemos decidido cambiar la respuesta a esta pregunta de D a C.

**IBP comment:** See IBP comments in section 1.

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The National Audit Office has not published any document with audited expenditures. For this reason the answer is d.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The concept of this kind of expenditures is not contemplated in Ecuadorian legislation. Therefore, the National Audit Office does not have this kind of audit. Ecuadorian government dissolved all extra budgetary expenditures in 2008. For these reasons the answer is E.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Se modifica esta respuesta a D pues el informe de Auditoría no se encuentra disponible al público. Also see IBP comments in section 1.

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The National Audit Office has not published any document related to any audit of the national budget. For this reason the answer is b.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive does not published any document related to the steps taken to address the suggestions of the National Audit Office. For this reason the answer is d.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Neither the National Audit Office nor the National Assembly published any document with information related on steps that the executive has taken to address audit recommendations. For this reason the answer is d.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Ecuador does not have an IFI that is aligned with international standards. For that reason the answer is D. Si bien la Asamblea Nacional tiene una comisión llamada "Del Régimen Económico y Tributario y su Regulación y Control", ésta no cumple con las características de una IFI de independencia e imparcialidad pues es parte de la Asamblea y es formada por legisladores.

**Peer Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Ecuador does not have an IFI that is aligned with international standards. For that reason the answer is D.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Ecuador does not have an IFI that is aligned with international standards. For that reason the answer is D.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).

- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Ecuador does not have an IFI that is aligned with international standards. For that reason the answer is D.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?**

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** d.

**Sources:** The National Assembly does not debate budget policy before the executive submits the EBP. After the executive sends the EBP to the National Assembly, the legislature begins the debate and analysis. For this reason the answer is D. Ley Orgánica de la Función Legislativa Chapter 10 art 102 and 103 link: <http://www.asambleanacional.gob.ec/sites/default/files/privado/transparencia-2015/literal-a/a2/Ley-funcion-legislativa-28-12-15-enviado-por-Yokasta.pdf> Código Organico de Planificación y Finanzas Públicas, art 103: [http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** According to the Constitution and the Law of Legislative Function, the National Assembly must receive the EBP two months before the beginning of the fiscal year. For the 2016 budget, the proposal was sent to the National Assembly on October 30th, 2015. This date is on page 7 of the Enacted Budget 2016. For these reason the answer is B. Constitution of the Republic of Ecuador art 295 link: <http://www.asambleanacional.gob.ec/sites/default/files/privado/transparencia-2015/literal-a/a2/Const-Enmienda-2015.pdf> Ley Orgánica de la Función Legislativa Chapter 10 art 102 link: <http://www.asambleanacional.gob.ec/sites/default/files/privado/transparencia-2015/literal-a/a2/Ley-funcion-legislativa-28-12-15-enviado-por-Yokasta.pdf>

a/a2/Ley-funcion-legislativa-28-12-15-enviado-por-Yokasta.pdf) Enacted Budget <http://www.asambleanacional.gob.ec/es/documentos-oficiales?o...> (<http://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=&page=1>) (seleccionar documento de 8 de diciembre de 2015).

**Comments:** Researcher: 2017 is an electoral year in Ecuador, hence, there is no budget proposal for this year. The country uses the 2016 enacted budget for 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

**Answer:** a. (100)

**Sources:** According to the Constitution, the National Assembly must debate and approve the EBP within one month and one month before the beginning of the fiscal year. For the 2016 budget, the proposal was approved by the National Assembly on November 26th 2015. This date is on page 3 of the Enacted Budget for 2016. For this reason the answer is A. Constitution of the Republic of Ecuador, art. 295 link:

<http://www.asambleanacional.gob.ec/sites/default/files/priv...>

(<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Const-Enmienda-2015.pdf>) Enacted Budget <http://www.asambleanacional.gob.ec/es/documentos-oficiales?o...>

(<http://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=&page=1>) (seleccionar documento de 8 de diciembre de 2015).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** According to the Constitution and the Ley Orgánica de la Función Legislativa, the National Assembly only has the power to include remarks in the EBP. The remarks can only be suggested per sector and these remarks cannot change the total amount of the EBP. In addition, the approval of these remarks are subject to executive decision. For this reason the answer is C. Constitution of the Republic of Ecuador art 295 link:

<http://www.asambleanacional.gob.ec/sites/default/files/priv...>

(<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Const-Enmienda-2015.pdf>) Ley Orgánica de la Función Legislativa Chapter 10 art 103 link:

<http://www.asambleanacional.gob.ec/sites/default/files/priv...>

(<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Ley-funcion-legislativa-28-12-15-enviado-por-Yokasta.pdf>)

**Comments:** Researcher: La Asamblea Nacional, tiene la facultad para hacer observaciones, recomendaciones y cambios al Presupuesto General del Estado de acuerdo al artículo 295. Pero, estos cambios tienen que ser aprobados por el ejecutivo para que sean incorporados en el presupuesto final. Esto representa sin duda una primera limitante para el legislativo puesto que la Asamblea no puede incorporar cambios directamente. Por otro lado, dentro de los últimos dos períodos presidenciales la Asamblea Nacional no ha enviado recomendaciones que propongan cambios profundos o

estructurales a la proforma presentada por el ejecutivo. En términos prácticos, eso significa que el presupuesto ha sido aprobado tal como lo ha enviado el Ejecutivo.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The National Assembly approved the 2016 EBP without any observation. The National Assembly approved the EBP exactly as it was sent by the executive branch. For this reason the answer is C. This is a link for a press note about the approval of the EBP without any change (second paragraph): <http://www.elcomercio.com/actualidad/asamblea-aprobacion-pre...> (<http://www.elcomercio.com/actualidad/asamblea-aprobacion-presupuesto-proforma2016-ecuador.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** De acuerdo a la Ley Orgánica de la Función Legislativa, la Comisión Del Régimen Económico y Tributario y su Regulación y Control only had 10 days to present the report of the EBP to the plenary of the National Assembly. For this reason the answer is B. Report of the Regulation and Control of the Economic and Fiscal Regime Commission: [http://www.aebe.com.ec/data/files/PDF\\_2015/2doSemestre/INFOR...](http://www.aebe.com.ec/data/files/PDF_2015/2doSemestre/INFOR...) ([http://www.aebe.com.ec/data/files/PDF\\_2015/2doSemestre/INFORME-COMISION-PROFORMA-2016.pdf](http://www.aebe.com.ec/data/files/PDF_2015/2doSemestre/INFORME-COMISION-PROFORMA-2016.pdf)) Ley Orgánica de la Función Legislativa, Chapter 10 art 103 link: <http://www.asambleanacional.gob.ec/sites/default/files/priv...> (<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Ley-funcion-legislativa-28-12-15-enviado-por-Yokasta.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.



**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** De acuerdo a la Ley Orgánica de la Función Legislativa la Comisión Del Régimen Económico y Tributario y su Regulación y Control is the only commission who has a specific time to review the EBP. The rest of commissions review the EBP in the plenary without any specific discussion. For example, commissions on education and health do not have a particular time to review expenditures for their sectors. For these reasons the answer is D.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** De acuerdo a la Ley Orgánica de la Función Legislativa la Comisión Del Régimen Económico y Tributario y su Regulación y Control must evaluate the EB two times in a year. In the web page of the National Assembly there is information about the voting of the two meetings, but there is only one report at the end of the year. For these reasons the answer is B. Ley Orgánica de la Función Legislativa, Chapter 10 art 105 link: <http://www.asambleanacional.gob.ec/sites/default/files/priva...> (<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Ley-funcion-legislativa-28-12-15-enviado-por-Yokasta.pdf>) Report 2015 EB link: <http://www.asambleanacional.gob.ec/es/documentos-oficiales?o...> (<http://www.asambleanacional.gob.ec/es/documentos-oficiales?origen=&asunto=&fecha=>) Voting second meeting: <http://www.asambleanacional.gob.ec/sites/default/files/priva...> (<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-29/Votaciones%20Comisiones/03%20Regimen%20Economic/2016-05-31-C3-Inf-Ejec-Pres-2015.pdf>) Voting first meeting: <http://www.asambleanacional.gob.ec/sites/default/files/priva...> (<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-29/Votaciones%20Comisiones/03%20Regimen%20Economic/2015-11-04-C3-Aprob-ejec-presup-1er- semestre-2015.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**115:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** According to the Planning and Public Finance Organic Code art 118, the executive branch is not allow to move more than 15% of the total budget approved by the National Assembly. For this reason the answer is C. Planning and Public Finance Organic Code art 118:

[http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

**Comments:** Researcher: Inciso 1 article 118 "El ente rector de las finanzas públicas podrá aumentar o rebajar los ingresos y gastos que modifiquen los niveles fijados en el Presupuesto General del Estado hasta por un total del 15% respecto de las cifras aprobadas por la Asamblea Nacional. En ningún caso esta modificación afectará los recursos que la Constitución de la República y la Ley asignen a los Gobiernos Autónomos Descentralizados. Estas modificaciones serán puestas en conocimiento de la Comisión del Régimen Económico y Tributario su Regulación y Control de la Asamblea Nacional en el plazo de 90 días de terminado cada semestre."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**116:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive doesn't need approval from the legislature to expend excess revenue. There is no law that requires the authorization of the legislative branch in order to expend extraordinary revenues. Article 118 does not consider this scenario but the case of shifting amounts. Planning and Public Finance Organic Code: [http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive doesn't need approval from the legislature to reduce funds below the Enacted Budget. According to the Planning and Public Finance Organic Code art 118 "La Presidenta o Presidente de la República, a propuesta del ente rector, ordenará disminuciones en los Presupuestos de las entidades fuera del Presupuesto General del Estado, exceptuando los Gobiernos Autónomos Descentralizados y la Seguridad Social, cuando se presenten situaciones extraordinarias e imprevistas que reduzcan los flujos de ingresos y de financiamiento de estos presupuestos. Estos decrementos no podrán financiar nuevos egresos." Planning and Public Finance Organic Code art 118: [http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO\\_PLANIFICACION\\_FINAZAS.pdf](http://www.finanzas.gob.ec/wp-content/uploads/downloads/2012/09/CODIGO_PLANIFICACION_FINAZAS.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

### 118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No committee of the legislature has examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI). In fact, Ecuador doesn't have any laws or regulations that require the examination of the Audit Report. For this reason the answer is d.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

### 119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** c.

**Sources:** According to the Ecuadorian Constitution art 208 the election of the head of the SAI is responsibility of the Council of Citizen Participation and Social Control (CPCCS for its acronym in Spanish). The Organic Law of the CPCCS determines in its article 69 that the head of the SAI will be chosen by a merit and opposition public contest. Therefore, the CPCCS has established a specific regulation for this contest. The legislative and judiciary branches do not have jurisdiction in this process. For these reasons the answer is c. Constitution of the Republic of Ecuador art 208 link: <http://www.asambleanacional.gob.ec/sites/default/files/privado...>

(<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Const-Enmienda-2015.pdf>) The Organic Law of the CPCCS art 69: <http://www.cpccs.gob.ec/docs/niceditUploads/tempo/1438980519...>  
(<http://www.cpccs.gob.ec/docs/niceditUploads/tempo/1438980519CPCCS.pdf>)

**Comments:** Researcher: Toda la información del concurso de méritos y oposición llevado a cabo por el CPCCS se encuentra en un link al final de este texto. En esta página se puede ver cómo se llevó a cabo dicha elección y todos los pasos de la misma. El CPCCS no es una entidad de ninguna de las tres ramas del poder (ejecutivo, legislativo y judicial). Por esta razón, y las antes mencionadas se eligió la respuesta como c.

<http://www.cpccs.gob.ec/es/designacion-de-autoridades/contra...> (<http://www.cpccs.gob.ec/es/designacion-de-autoridades/contraloria-general-del-estado-2/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**120:** 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. (100) 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. (0) 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).

**Answer:** a. (100)

**Sources:** According to the Ecuadorian Constitution art 131 an early destitution of the head of the SAI is only possible with the approval of the National Assembly. The National Assembly can promote the destitution with 25% of the votes but they need the half plus one of the votes to dismiss the head of the SAI. For this reason the answer is A. Constitution of the Republic of Ecuador art 131 link:

<http://www.asambleanacional.gob.ec/sites/default/files/privado...>

(<http://www.asambleanacional.gob.ec/sites/default/files/private/asambleanacional/filesasambleanacionalnameuid-20/transparencia-2015/literal-a/a2/Const-Enmienda-2015.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

**Answer:** b. (67)

**Sources:** According to the Ley Organica de la Contraloría General del Estado, the budget of the SAI is determined in the Enacted Budget presented to the National Assembly. Therefore, the budget of the SAI is determined by the Executive. For this reason the answer is B. Ley Organica de la Contraloría General del Estado, art 30 link: <http://www.contraloria.gob.ec/documentos/transparencia/2016/...>

(<http://www.contraloria.gob.ec/documentos/transparencia/2016/LEY%20ORGANICA%20DE%20LA%20CGE.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** According to the Ley Organica de la Contraloría General del Estado, art 31, the SAI has the authority to conduct any kind of external audits, itself or via private auditing companies, to all Government institutions. For this reason the answer is A. Ley Organica de la Contraloría General del Estado, art 31 link: <http://www.contraloria.gob.ec/documentos/transparencia/2016/...> (<http://www.contraloria.gob.ec/documentos/transparencia/2016/LEY%20ORGANICA%20DE%20LA%20CGE.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**123:** Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** De acuerdo Ley Organica de la Contraloría General del Estado no hay una norma que exija un proceso de revisión externo, excepto si hay alguna impugnación que es cuando los procesos se revisan. No se ha podido verificar que en la práctica se realicen revisiones externas. Se intentó tener una reunión con la Contraloría para consultar esta materia pero no obtuvimos respuesta. For this reason the answer is D. Ley Organica de la Contraloría General del Estado link: <http://www.contraloria.gob.ec/documentos/transparencia/2016/...> (<http://www.contraloria.gob.ec/documentos/transparencia/2016/LEY%20ORGANICA%20DE%20LA%20CGE.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Se ha modificado la respuesta de D a B dado que se ha encontrado evidencia de la revisión de un órgano externo. Ver: <http://www.intosaicbc.org/download/ecuador-2012-es/> (<http://www.intosaicbc.org/download/ecuador-2012-es/>) Also see IBP comments in section 1.

**124:** In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).

- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The head of the SAI has participated in sessions of the National Assembly more than five times during the last year. For this reason the answer is A. The source of the number of times of the head of the SAI testifying at the National Assembly was obtained from the National Assembly web page. 1. October 7, 2015 link: <http://www.asambleanacional.gob.ec/es/contenido/sesion-ndeg1...> (<http://www.asambleanacional.gob.ec/es/contenido/sesion-ndeg133-comparecencia-del-dr-carlos-polit-fagionni>) 2. March 30, 2016 link: <http://www.asambleanacional.gob.ec/es/blogs/mauro-andino/426...> (<http://www.asambleanacional.gob.ec/es/blogs/mauro-andino/42611-contralor-presenta-observaciones-al-codigo>) 3. June 6, 2016 link: <http://www.asambleanacional.gob.ec/es/noticia/44230-contralo...> (<http://www.asambleanacional.gob.ec/es/noticia/44230-contralor-carlos-polit-y-exministro-carlos-pareja>) 4. October 26, 2016 link: <http://www.asambleanacional.gob.ec/es/noticia/46643-comision...> (<http://www.asambleanacional.gob.ec/es/noticia/46643-comision-pidio-polit-informacion-sobre-caso-petroecuador>) 5. October 27, 2016 link: <http://www.asambleanacional.gob.ec/es/blogs/comision-de-just...> (<http://www.asambleanacional.gob.ec/es/blogs/comision-de-justicia-y-estructura-del-estado/46650-carlos-polit>) Se ha revisado esta respuesta por B.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** De acuerdo con la respuesta, sin embargo debe estar claro que la asistencia no se relaciona con la evaluación del presupuesto del Estado.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Estamos de acuerdo con al sugerencia del revisor. A pesar de que el Contralor ha comparecido algunas veces en la Asamblea Nacional no todas sus intervenciones han estado relacionadas con el Presupuesto. Sin embargo, si ha tratado temas que afectan directamente el presupuesto como el petróleo. Por estás razones, más la observación del revisor cambiamos la respuesta de esta pregunta de A a B.

**IBP comment:** See IBP comments in section 1.

**125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Ecuador's Constitution does not define a specific role for citizen participation in budget formulation. The Executive proposes and the National Assembly approves the budget proforma. Citizen participation has a more important role in the budgets formulation in local governments The organic law of citizen participation in Article 70 indicates that the competent authority will start the process of public deliberation for formulating budgets prior to the preparation of the budget. Citizen participation in Ecuador is reflected in the preparation of the development plan and monitoring the implementation of the budget. There is no evidence of the application of these mechanisms in the formulation of the General State Budget. Constitution of the Republic art. 265 - section 4: <http://www.asambleanacional.gob.ec/sites/default/files/docum...> ([http://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion\\_de\\_bolsillo.pdf](http://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion_de_bolsillo.pdf)) Organic law of citizen participation art. 70: <http://www.seguridad.gob.ec/wp-content/uploads/downloads/201...> ([http://www.seguridad.gob.ec/wp-content/uploads/downloads/2015/03/ley\\_organica\\_de\\_participacion\\_ciudadana.pdf](http://www.seguridad.gob.ec/wp-content/uploads/downloads/2015/03/ley_organica_de_participacion_ciudadana.pdf)) Citizen participation - SENPLADES page 8: <http://www.planificacion.gob.ec/wp-content/uploads/downloads...> (<http://www.planificacion.gob.ec/wp-content/uploads/downloads/2012/08/La-participaci%C3%B3n-Ciudadana.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?**

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The National Development Plan is built with citizen participation and the budget must respond to that plan, besides the Constitution states that the economic system of Ecuador is Popular y Solidario, where priority should be given to people over capital. This meets the needs of the most vulnerable but there isn't a specific mechanism for the formulation of the budget for them. Citizen participation - SENPLADES- 2.2 La Participación Ciudadana en el Ciclo de la Planificación: <http://www.planificacion.gob.ec/wp-content/uploads/downloads/2012/08/La-participaci%C3%B3n-Ciudadana.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

**Answer:** d.

**Sources:** The criteria are outlined in the National Development Plan through the objectives of Buen Vivir, the budget is aligned to this plan. There is no specific mechanism for citizen participation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** The organic law of citizen participation ensures government support to generate citizen oversight committees to follow up and monitoring the activities and functions performed by public funds. There is no specific monitoring function for the budget, but the citizen control in any public activity is guaranteed. In practice, these participation mechanisms are not used for the budget. Articles 32 and 46 and Section Four of the Citizen Participation organic law: [http://www.seguridad.gob.ec/wp-content/uploads/downloads/2015/03/ley\\_organica\\_de\\_participacion\\_ciudadana.pdf](http://www.seguridad.gob.ec/wp-content/uploads/downloads/2015/03/ley_organica_de_participacion_ciudadana.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** There is no mechanism or a specific law for the executive to engage vulnerable and under-represented parts of the population on the implementation of the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

a. (100) The executive's engagement with citizens covers all six topics

b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** The criteria are outlined in the National Development Plan through the objectives of Buen Vivir, the budget is aligned to this plan. There is no specific mechanism for citizen participation.



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See IBP comments in section 1.**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** There are not specific information about that. Budget formulation prepared by the executive is sent to the National Assembly as a public document and this is understood as transparency, accountability and citizen participation. The information presented is detailed but is not focused on the public, it focuses on sending it to the Assembly for its discussion.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See IBP comments in section 1.

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The Government recognizes that citizen participation is important to build the National Development Plan, this plan is the main reference of budget formulation. On the other hand Ecuadorian law recognizes accountability to citizens as an obligation of the government; however, there is nothing specific for citizen participation in the budget formulation. Constitution of the Republic of Ecuador art. 81:

<http://www.asambleanacional.gob.ec/sites/default/files/docum...>

([http://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion\\_de\\_bolsillo.pdf](http://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion_de_bolsillo.pdf)) In practice there is no evidence of a mechanism for informing the public of their participation in the elaboration and approval of the budget.

**Peer Reviewer****Opinion:** Agree**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** There is a citizen component, but not specifically in the formulation of the budget. Budget formulation is based on the 12 objectives of the National Development Plan that is built with the support of citizenship. National Development Plan: Literal 3. Planning Objective 1. section 1.9 Objective 2. Section 2.8 The weblink is: <http://www.buenvivir.gob.ec/herramientas> (<http://www.buenvivir.gob.ec/herramientas>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** It is not incorporated within the calendar dates for the formulation of the budget. There are only deadlines to send the Proforma to the National Assembly and for the approval of the budget. Constitution of the Republic art. 294 - 295  
<http://www.asambleanacional.gob.ec/sites/default/files/docum...>  
([http://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion\\_de\\_bolsillo.pdf](http://www.asambleanacional.gob.ec/sites/default/files/documents/old/constitucion_de_bolsillo.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The National Development Plan indicates that: It corresponds to all individuals, communities and various organizational forms to participate in the phases and areas of public management and planning of national and local development and implementation and enforcement of development plans that encourage participation and social control, with the recognition of different identities and promoting their equitable representation at all stages of the management of public power. This is reinforced by Articles 276, 276, 278 and 279 of the Constitution of the Republic. In practice there are no documents or information on the application of these mechanisms in any Ministry. Furthermore, this refers to participation in the National Planning, not in the budget process. The weblink is: <http://www.cooperacioninternacional.gob.ec/wp-content/uploads/2015/03/Resumen-Plan-Nacional-Buen-Vivir-esp%C3%B1ol.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The Law of citizen participation provides several mechanisms to ensure participation. Also, article 157 of the Legislature Organic Law recognizes citizens’ participation in the process of approving a law. However, there is no evidence that that mechanism takes place. Also, the Assembly has in its website a space for citizens to submit their legislative proposals [http://www.asambleanacional.gob.ec/es/contenido/presenta\\_tu\\_...](http://www.asambleanacional.gob.ec/es/contenido/presenta_tu_...) ([http://www.asambleanacional.gob.ec/es/contenido/presenta\\_tu\\_propuesta\\_legislativa](http://www.asambleanacional.gob.ec/es/contenido/presenta_tu_propuesta_legislativa)) The Organic Law of the Legislature establishes on article 54 that citizens can present their law initiatives: <http://intranet.asambleanacional.gob.ec/intranet/documentos/...> (<http://intranet.asambleanacional.gob.ec/intranet/documentos/Ley-organico-funcion-legislativa-final.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics

- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Even though article 157 of the Organic Law on the Legislative Function guarantees citizen participation in the processes and functions of the legislative power, there is no official document that confirms citizens’ participation in the budget process.

<http://intranet.asambleanacional.gob.ec/intranet/documentos/...> (<http://intranet.asambleanacional.gob.ec/intranet/documentos/Ley-organico-funcion-legislativa-final.pdf>)

**Comments:** Researcher: Se envió una consulta a la Asamblea para verificar si este mecanismo se usa o no en la práctica, pero al momento de completar esta Encuesta no se había recibido respuesta. El oficio se envió el 17 de septiembre de 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** An official record is made when the budget is approved, but this is an official document, it is not necessarily for citizenship. There are no reports of citizens contributions to the budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** See IBP comments in section 1.

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** In Ecuador there is no mechanism of general audit report, there is an annual accountability by the executive to the legislature and the public. Todas las instituciones del gobierno tienen la obligación de rendir cuentas y ser parte de procesos de participación ciudadana, debido a que es un derecho exigir cuentas y ser parte de la construcción de procesos y proyectos de gobierno. Constitution of the Republic Article 100 - paragraph 4.: Strengthening democracy with permanent mechanisms for transparency, accountability and social control. weblink:

[http://www.asambleanacional.gov.ec/documentos/constitucion\\_d...](http://www.asambleanacional.gov.ec/documentos/constitucion_d...)  
([http://www.asambleanacional.gov.ec/documentos/constitucion\\_de\\_bolsillo.pdf](http://www.asambleanacional.gov.ec/documentos/constitucion_de_bolsillo.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** The art. 45 of the Law of citizen participation indicates that all public institutions must design mechanisms for citizen participation, this includes the SAI. However, there is no specific mechanism for the audit. In Ecuador there are internal control mechanisms in each public institution. Art. 5 of the Ley Orgánica de la Contraloría General del Estado Weblink: Citizen Participation Law <http://www.hidrocarburos.gob.ec/wp-content/uploads/downloads...> (<http://www.hidrocarburos.gob.ec/wp-content/uploads/downloads/2016/03/Ley-Org%C3%A1nica-de-Transparencia-y-Acceso-a-la-Informaci%C3%B3n-P%C3%BAblica-publicada-en-el-Registro-Oficial-Suplemento-No.-337-del-18-de-mayo-de-2004-11.pdf>) Ley Orgánica de la Contraloría General del Estado <http://www.contraloria.gob.ec/documentos/normatividad/LEYORG...> (<http://www.contraloria.gob.ec/documentos/normatividad/LEYORGACGEyREFORMAS2009.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** Se ha modificado la respuesta de B a A pues la Contraloría General del Estado tiene un link para denuncias: [https://servicios.contraloria.gob.ec:4443/CGE\\_Denuncias\\_WEB/...](https://servicios.contraloria.gob.ec:4443/CGE_Denuncias_WEB/...) ([https://servicios.contraloria.gob.ec:4443/CGE\\_Denuncias\\_WEB/WFDenuncia.aspx](https://servicios.contraloria.gob.ec:4443/CGE_Denuncias_WEB/WFDenuncia.aspx)) Also see IBP comments in section 1.

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No hay evidencia de este tipo de informes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** No hay evidencia de este tipo de mecanismo.

**Peer Reviewer**

**Opinion:** Agree

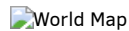
**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** See IBP comments in section 1.

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