

# Open Budget Survey 2021

Questionnaire

Bolivia (Plurinational State of)

May 2022

# Country Questionnaire: Bolivia (Plurinational State of)

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:

2021

Source:

No se tiene un documento PBS publicado.

Comment:

Si bien el Gobierno tiene sus proyecciones previas a la formulación del presupuesto, que son la base para la definición de los techos presupuestarios de las diferentes entidades que son financiadas con transferencias de impuestos, no se tiene un documento público de estas características.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Corresponde manifestar que el Numeral 23 Parágrafo II Artículo 297 de la Constitución Política del Estado, la política fiscal es una competencia exclusiva del nivel central del Estado, por tal motivo, anualmente, previo a la formulación del Presupuesto General del Estado (PGE), se realizan las proyecciones de recursos para posteriormente estimar los techos presupuestarios de diferentes entidades públicas, mismos que son comunicados mediante notas oficiales. Anualmente el documento se elabora, y en el se exponen las metodologías de proyección de ingresos para la gestión presupuestaria y para el presupuesto plurianual. Aclarar que el documento es de uso interno.

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

d. 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

Source:

No se tiene un documento PBS publicado.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: Corresponde manifestar que, el Numeral 23 Parágrafo II Artículo 297 de la Constitución Política del Estado, la política fiscal es una

competencia exclusiva del nivel central del Estado, por tal motivo, anualmente, previo a la formulación del Presupuesto General del Estado (PGE) se realizan las proyecciones de recursos para posteriormente estimar los techos presupuestarios de diferentes entidades públicas, mismos que son comunicados mediante notas oficiales. Por otro lado, las proyecciones realizadas para el siguiente periodo presupuestario, son analizadas y evaluadas para definir lineamientos que regirán en el proceso de consolidación del anteproyecto de presupuesto.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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 leave this question blank.*

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

Comment:

No se ha podido verificar la existencia de un documento de estas características.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: c. Produced for internal purposes/use only  
Comments: Este documento se elabora y solo es de conocimiento interno, en el se exponen las metodologías de proyección de ingresos para la gestión presupuestaria y para el presupuesto plurianual.

Researcher Response  
Se agradece al revisor del Gobierno. Estamos de acuerdo con los comentarios y el cambio de la respuesta.

IBP Comment  
Se agradece el comentario del revisor gubernamental. Dado que el revisor hace presente que tal documento se elabora pero sólo es de conocimiento interno, es razonable aceptar su apreciación en calidad de representante de la administración. Por lo que se pasa de una letra d) a c)

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

El MEFP, anualmente, elaboraría la proyección de ingresos, a objeto de emitir los techos presupuestarios además de escenarios de gastos para establecer los lineamientos que regirán el proceso de consolidación del anteproyecto de Presupuesto General del Estado. Proyecciones que de todas formas serían para el uso interno

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:  
Comments: El Decreto Supremo N° 29894 de 07 de febrero de 2009, de Organización del Órgano Ejecutivo, establece como parte de las atribuciones del Viceministerio de Presupuesto y Contabilidad Fiscal, dependiente del Ministerio de Economía y Finanzas Públicas (MEFP): definir políticas de formulación presupuestaria en el marco macroeconómico y fiscal del Estado Plurinacional, y formular la política fiscal y presupuestaria de mediano y largo plazo expresada en el Marco Macroeconómico Fiscal Plurianual sobre la base del Plan de Desarrollo Económico y Social, en coordinación con los Ministerios correspondientes. En el marco de la norma señalada, el MEFP, anualmente, elabora la proyección de ingresos, a objeto de emitir los techos presupuestarios y elabora escenarios de gastos para que de esta establecer los lineamientos que regirán el proceso de consolidación del anteproyecto de Presupuesto General del Estado.

Researcher Response  
Agradecemos y estamos de acuerdo con los comentarios del revisor del Gobierno, según lo señalado en la anterior pregunta.

IBP Comment  
Se acoge lo indicado por el revisor gubernamental, en cuanto a que el MEFP confeccionaría anualmente una proyección de ingresos a objeto de emitir los techos presupuestarios y escenarios de gasto para establecer los lineamientos que regirán el proceso del anteproyecto del presupuesto general del estado. Información que, de todas formas, es únicamente utilizada de forma interna.

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."*

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: Al ser un documento de uso interno, no tiene un título específico.

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

2021

Source:

<https://www.economiayfinanzas.gob.bo/presentacion-sr-ministro-proyecto-pge-2021.html>

[https://repositorio.economiayfinanzas.gob.bo/documentos/Documentos\\_de\\_Interes/2020/PRESENTACION%20MINISTRO\\_PROYECTO\\_PGE\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/Documentos_de_Interes/2020/PRESENTACION%20MINISTRO_PROYECTO_PGE_2021.pdf)

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOL\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOL_PROYECTO_2021.pdf)

Comment:

Los enlaces verifican la publicación del proyecto de Presupuesto General del Estado 2021

Peer Reviewer

Opinion: Disagree

Suggested Answer: El EBP que se evaluara en el cuestionario es efectivamente del año 2021. Sin embargo, valorar la disponibilidad del Proyecto de Presupuesto General del Estado 2021, inevitablemente requiere que se considere el contexto político que vivió Bolivia en el último Trimestre de 2020, en ese marco, el EBP de 2021 no estuvo disponible al público, las razones de esta afirmación están descritas en las sección de comentarios de esta pregunta.

Comments: Como se ha indicado anteriormente la valoración de la disponibilidad del Proyecto de Presupuesto General del Estado 2021 requiere considerar el contexto político que vivió Bolivia en el último Trimestre de 2020, en ese marco se considera que el EBP de 2021 no estuvo disponible al público por las siguientes razones: 1. El 18 de octubre de 2020 se realizaron elecciones presidenciales, y la Sala Plena del Tribunal Supremo Electoral (TSE) presentó el viernes 23 de octubre los resultados oficiales de las Elecciones Generales. 2. El gobierno saliente, o denominado gobierno de transición, presentó el 29 de octubre de 2020 el Proyecto de Presupuesto de 2021, es decir 7 días después de conocer los resultados de las elecciones y de la existencia de un nuevo gobierno que administrara el aparato público

(<https://www.paginasiete.bo/economia/2020/10/30/gobierno-remite-la-asamblea-el-pge-2021-con-101-para-la-salud-273348.html>) 3. El 8 de noviembre se nombra al nuevo presidente y vicepresidente de Bolivia, y el 9 de noviembre posesiona al nuevo gabinete de ministros, es decir, entre el 8 y 9 de noviembre Bolivia ya tenía una nueva estructura del aparato público en el país, por tanto, el proyecto de presupuesto que presentó el gobierno de transición ya no corresponde a la nueva estructura de gobierno que tiene Bolivia. 4. Por otro lado, si consideramos los siguientes elementos, expresados en la guía para la transparencia en los documentos presupuestarios del gobierno elaborado por el IBP, que dice:

"Normalmente, la Propuesta de Presupuesto del Ejecutivo es el documento de política más importante que emite un país cada año, ya que es por medio del presupuesto que los gobiernos traducen muchos de sus objetivos de política clave en acciones. Si la sociedad civil tiene expectativas de influir en el diseño e implementación de las políticas en áreas como pobreza, salud, educación, equidad de género o medio ambiente, es necesario que el público tenga acceso a la información acerca de lo que el gobierno pretende gastar en estas áreas, y acerca de cómo pretende financiar sus actividades" (Pag 11), debemos señalar que el proyecto de presupuesto que se adjunta en esta pregunta no tiene relación alguna con la nueva orientación y prioridades del nuevo gobierno, es decir, no cumple con el sentido e importancia que se le da a este documento. 5. Por otro lado, lo anterior se reafirma cuando vemos que el nuevo Ministro de Hacienda realiza cambios importantes en el proyecto de presupuesto 2021. Por ejemplo, el presupuesto agregado y consolidado del gobierno de transición fue de Bs 283.032 millones y Bs 216.501 millones respectivamente, mientras que el nuevo gobierno estableció nuevos techos, que fueron de Bs 295.599 millones y Bs 228.357 millones, es decir, ya existe un cambio importante en los techos o montos, y por tanto, estas responder a otra lógica y prioridades del nuevo gobierno, cifras que tiene otro esquema de asignación, otro ejemplo de ello es el aumento en la inversión pública, por tanto, el documento que en este acápite se presenta no da y no muestra la nueva orientación del gobierno. <https://www.economiayfinanzas.gob.bo/gobierno-modifica-el-pge-2021-y-prioriza-la-inversion-publica-para-la-reactivacion-de-la-economia.html> <https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicacion/3/3n/Presentaciones/PRENSA-PGE-2021.pdf> (este documento acompaña la nota anterior) 6. El nuevo proyecto de presupuesto 2021, presentado por el nuevo gobierno, estuvo en discusión desde inicio de diciembre de 2020, en el legislativo se aceleró el proceso de discusión y el 28 de diciembre el nuevo presidente promulgó el PGE 2021. <http://www.diputados.bo/prensa/noticias/proyecto-de-ley-del-pge-2021-pasa-al-pleno-de-la-c3%A1mara-de-diputados-tras-su> <http://www.diputados.bo/prensa/noticias/tras-marat%C3%B3nica-jornada-camara-baja-aprob%C3%B3-proyecto-de-ley-pge-2021>

<https://www.comunicacion.gob.bo/?q=20201228/31530> Es importante recalcar que el proyecto de presupuesto 2021 fue muy diferente al que presentó el gobierno de salida (que se adjunta en esta pregunta), pues como se señaló anteriormente, este documento corresponde a otro gobierno y no al actual gobierno que asumió las riendas. Durante el proceso de discusión de ese nuevo presupuesto, no se ha identificado un EBP 2021 de este nuevo gobierno, por ese motivo, el documento no estuvo disponible al público. 7. Los documentos o fuentes que se adjuntan en esta pregunta, todos corresponden al gobierno de transición o de salida, y por todo lo expuesto anteriormente se considera que no son válidos para esta pregunta.

Government Reviewer

Opinion: Agree

Researcher Response

Se agradece los comentarios del revisor. El contexto que vivió el país fue muy particular y complejo, sin embargo, para las respuestas del cuestionario, nos hemos regido a la metodología de la Encuesta de Presupuesto Abierto y considerado

IBP Comment

Se agradece el comentario del revisor. No obstante ello, cabe indicar que la encuesta de presupuestos abiertos mide la oportunidad y cantidad de información presupuestaria publicada en páginas oficiales, y no así la idoneidad de las prioridades establecidas en tales documentos. En ese sentido, cabe hacer presente que efectivamente consta la presentación de la propuesta de presupuestos a la asamblea legislativa a fines de octubre de 2020, cuestión que da cumplimiento a Artículo 321 Parágrafo III. de la Constitución del Estado Plurinacional de Bolivia. Con todo, a pesar que un nuevo gobierno asumió funciones en noviembre de 2020, ello no implica que la propuesta de presupuestos presentada de forma procedente a finales de octubre, no deba ser considerada. En virtud de lo anterior, debe mantenerse la respuesta del investigador.

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
30/10/2020

Source:  
Nota de la Asamblea Legislativa Plurinacional que cita la recepción del proyecto de Presupuesto:

<http://www.diputados.bo/sites/default/files/leyes/2021/inicial/PL-001-2020.pdf>

Notas de prensa que corroboran la fecha de presentación del proyecto de presupuesto, incluyendo una copia de la nota de remisión enviada por la Presidencia:

<https://viralbolivia.info/2020/10/presidenta-remite-a-la-alp-el-presupuesto-de-2021-que-destina-el-101-para-la-salud/>

[https://www1.abi.bo/abi\\_/?i=458824](https://www1.abi.bo/abi_/?i=458824)

Comment:

Los enlaces verifican la fecha de presentación del proyecto de Presupuesto General del Estado 2021 por parte del Ejecutivo a la Asamblea Legislativa Plurinacional.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Como se mencionó anteriormente, el documento EBP 2021 no está disponible al público. Los respaldos que se presentan corresponden al EBP 2021 elaborado por el gobierno saliente, y considerando lo explicado en la pregunta anterior, se considera que el documento no está disponible al público. Según la guía se deja la respuesta en blanco.

Government Reviewer

Opinion: Agree

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

Presentación del proyecto de Presupuesto General del Estado 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGP/2021/Proy-PGE-2021.pdf>

TOMO I - Datos del proyecto de Presupuesto General del Estado 2021:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGP/2021/TOMO1_PROYECTO_2021.pdf)

Ley No. 1356 que aprueba el Presupuesto General del Estado 2021:

[https://dgsjif.sigma.gob.bo/wp-content/uploads/2021/01/LEY\\_PGE2021.pdf](https://dgsjif.sigma.gob.bo/wp-content/uploads/2021/01/LEY_PGE2021.pdf)

Comment:

El proyecto de Presupuesto 2021 (presentación completa del Ministerio de Economía y el TOMO I) fue publicado el 3 de noviembre de 2020 (Si bien hay una presentación inicial del proyecto de presupuesto de fecha 29 de octubre de 2020, ésta solo es un resumen que no incluye datos detallados:

[https://repositorio.economiayfinanzas.gob.bo/documentos/Documentos\\_de\\_Interes/2020/PRESENTACION%20MINISTRO\\_PROYECTO\\_PGE\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/Documentos_de_Interes/2020/PRESENTACION%20MINISTRO_PROYECTO_PGE_2021.pdf))

La Ley del Presupuesto General del Estado 2021 No.1356 fue aprobada el 28 de diciembre de 2020.

La gestión fiscal comienza el 1 de enero.



Peer Reviewer

Opinion: Disagree

Suggested Answer: d. The EBP is not released to the public, or is released after the budget has been approved by the legislature

Comments: No está disponible al público según lo comentado en el pregunta 1 del EBP. por otro lado, la Ley que aprueba el presupuesto corresponde al nuevo gobierno, pero sin duda, no es sobre la base del proyecto de presupuesto del gobierno de transición. Finalmente, en la guía se establece que el OBS considera el EBP como no producido en el caso de que: i) la legislatura recibe el proyecto de presupuesto pero no lo aprueba o no aprueba las recomendaciones sobre el proyecto de presupuesto; ii) La legislatura rechaza el proyecto de presupuesto presentado por el ejecutivo, pero el ejecutivo lo implementa sin aprobación legislativa. si consideramos la nota del la Comisión de Planificación, Política Económica y Finanzas de la Asamblea Legislativa, notaremos que el EBP del gobierno de transición es observado por las inconsistencias en el cálculo de ingresos y gastos fiscales, y por es emotivo se pidió se mande a consulta para que el nuevo órgano ejecutivo se manifieste ... (VER: <http://www.diputados.bo/sites/default/files/leyes/2021/informes/INF-PL-001-2020.pdf>)

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:

3/11/2020

Source:

Presentación y detalle del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

En fecha 3 de noviembre de 2020 se publicó la presentación del Ministerio de Economía y Finanzas Públicas sobre el Presupuesto General del Estado 2021, y el detalle de las cifras del proyecto de Presupuesto en el denominado TOMO I.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: No está disponible al público, ver todo lo argumentado en la sección de comentarios de las anteriores preguntas.

Government Reviewer

Opinion: Agree

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:

Se inspeccionó el sitio web a través del comando: "javascript:alert(document.lastModified)" para verificar esa fecha de publicación.

Source:

Sitio web del Ministerio de Economía y Finanzas Públicas que contiene la Presentación del proyecto de Presupuesto 2021 y el TOMO I que es detalle de las cifras :

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: n/a

Government Reviewer

Opinion: I choose not to review this question

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 leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Source:

TOMO I - Publicación detallada de las cifras del proyecto de Presupuesto 2021:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto 2021 se publicó en el sitio web del Ministerio de Economía y Finanzas Públicas, en diferentes enlaces que incluyen las presentaciones públicas del Ministro y el detalle "TOMO I" que contiene las cifras del Presupuesto.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Se deja en blanco la respuesta según lo expuesto en los comentarios y respuestas de las preguntas anteriores.

Government Reviewer

Opinion: Agree

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?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Detalle de cifras del proyecto de Presupuesto 2021 "TOMO I":

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de Presupuesto 2021 "TOMO I", fue publicado en formato PDF.

Peer Reviewer

Opinion: Disagree  
Suggested Answer: d. Not applicable  
Comments: No disponible al público por lo expuesto y argumentado en las preguntas anteriores referidas al EBP.

Government Reviewer  
Opinion: I choose not to review this question

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

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer  
Opinion: Disagree  
Suggested Answer:  
c. Produced for internal purposes/use only  
Comments: Según la práctica regular que se conoce sobre el gobierno del MAS, el documento es producido pero no es difundido ampliamente.

Government Reviewer  
Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Presupuesto General del Estado (PROYECTO) Tomo I Gestión 2021

Source:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El enlace corresponde al sitio web del Ministerio de Economía y Finanzas Públicas

Peer Reviewer

Opinion: Disagree

Suggested Answer: n/a

Government Reviewer

Opinion: Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

No se tiene una versión ciudadana del proyecto de Presupuesto 2021.

Si bien el Ministerio de Economía ha publicado las presentaciones del proyecto de Presupuesto 2021, que presentan información resumida y elementos visuales, de acuerdo a la metodología del IBP no corresponderían a presupuestos ciudadanos por para ser entendidas por la población, por lo que corresponderían a una versión ciudadana, puesto que, no contienen elementos mínimos como una descripción del ciclo presupuestario, una narrativa de las prioridades públicas y no tiene el propósito de tales presentaciones fue informar la discusión parlamentaria, por lo que su público objetivo fue ese y no la ciudadanía en general

1ra presentación del proyecto de Presupuesto 2021:

[https://repositorio.economiayfinanzas.gob.bo/documentos/Documentos\\_de\\_Interes/2020/PRESENTACI%C3%93N\\_MINISTRO\\_PROYECTO\\_PGE\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/Documentos_de_Interes/2020/PRESENTACI%C3%93N_MINISTRO_PROYECTO_PGE_2021.pdf)

2da presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

3ra presentación del proyecto de Presupuesto 2021 una vez que fue ajustado en diciembre 2020:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/PRESENTACION\\_PGE\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/PRESENTACION_PGE_2021.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: Se elabora el "Presupuesto Ciudadano" una vez se apruebe el presupuesto.

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:

2020

Source:

Ley No. 1267 del Presupuesto General del Estado 2020; y TOMOS I y II, y Detalle Institucional del Presupuesto General del Estado 2020:

<https://cache.sigma.gob.bo/pptos/2020/TOMOUNO/DOCUMENTOS/LEYDGE.pdf>

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPub;jsessionid=MR4SZvLGuqRVX2H5rqMD0ydZxO9Z0vdoBMkl5qs2lodJyKigETz!752300674?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPub;jsessionid=MR4SZvLGuqRVX2H5rqMD0ydZxO9Z0vdoBMkl5qs2lodJyKigETz!752300674?gestion=2020)

Comment:

Se ha considerado el Presupuesto Aprobado 2020, puesto que el Presupuesto General 2021 fue publicado después de la fecha de corte para la Encuesta de Presupuesto Abierto que es el 31 de diciembre de 2020.

Peer Reviewer

Opinion: Agree

Comments: Si bien la Ley del PGE 2021 se aprobó en diciembre de 2020, los tomos I y II que acompañan esa ley fueron publicados después de diciembre. en ese marco, es bueno considerar el PGE 2020 para esta revisión del presupuesto abierto.

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

18/12/2019

Source:

Ley No. 1267 del Presupuesto General del Estado 2020:

<https://cache.sigma.gob.bo/pptos/2020/TOMOUNO/DOCUMENTOS/LEYDGE.pdf>

Comment:

Es la fecha en que la Asamblea Legislativa Plurinacional aprueba el presupuesto, según señala la Ley del Presupuesto 2020 No.1267, sin embargo, fue promulgada 2 días después por el Órgano Ejecutivo, para que entre en vigencia en fecha 20 de diciembre de 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Se sugiere utilizar la fecha 20 de diciembre de 2020, como indica el researcher es la fecha de promulgación y es la que figura en la misma ley, asimismo, este procedimiento se utilizó en la anterior encuesta de presupuesto abierto, por tanto, lo mejor es mantener esa línea.

[https://dgsigf.sigma.gob.bo/wp-content/uploads/2020/05/Ley\\_1267\\_del\\_PGE\\_2020.pdf](https://dgsigf.sigma.gob.bo/wp-content/uploads/2020/05/Ley_1267_del_PGE_2020.pdf)

Government Reviewer

Opinion: Agree

Researcher Response

Se agradece los comentarios del revisor, sin embargo, no contradice la respuesta planteada. Siendo que la pregunta pone énfasis en la instancia Legislativa que aprueba el presupuesto, se sugiere mantener la respuesta.

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:

a. Two weeks or less after the budget has been enacted

Source:

Ley No. 1267 del Presupuesto General del Estado 2020 publicado como parte del TOMO I:

<https://cache.sigma.gob.bo/pptos/2020/TOMOUNO/DOCUMENTOS/LEYDGE.pdf>

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPub.jsessionid=MR4SZvLGUqRVX2H5rqMD0ydZxO9Z0vdoBMkI5qs2lodJyKigETz!752300674?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPub.jsessionid=MR4SZvLGUqRVX2H5rqMD0ydZxO9Z0vdoBMkI5qs2lodJyKigETz!752300674?gestion=2020)

Comment:

De acuerdo al sitio web del Ministerio de Economía y Finanzas Públicas, la Ley No. 1267 del Presupuesto General del Estado 2020 y el TOMO I, han sido publicados el 13 de enero de 2020.

(Asimismo, se tiene el Decreto Supremo No. 4126 reglamentario de la Ley del Presupuesto 2020, aprobado el 3 de enero de 2020 y publicado en fecha 13 de enero de 2020, en el siguiente enlace <https://dgsigf.sigma.gob.bo/index.php/2016/05/09/ley-financial/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

13/1/2020

Source:

Ley No. 1267 del Presupuesto General del Estado 2020; y TOMOS I y II, y Detalle Institucional del Presupuesto General del Estado 2020:

<https://cache.sigma.gob.bo/pptos/2020/TOMOUNO/DOCUMENTOS/LEYDGE.pdf>

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPub.jsessionid=MR4SZvLGUqRVX2H5rqMD0ydZxO9Z0vdoBMkI5qs2lodJyKigETz!752300674?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPub.jsessionid=MR4SZvLGUqRVX2H5rqMD0ydZxO9Z0vdoBMkI5qs2lodJyKigETz!752300674?gestion=2020)

Comment:

De acuerdo al sitio web del Ministerio de Economía y Finanzas Públicas, la Ley No. 1267 del Presupuesto General del Estado 2020; y los TOMOS I y II, y Detalle Institucional, fueron publicados el 13 de enero de 2020

Peer Reviewer

Opinion: Agree

Comments: Mirando cada respaldo mencionado por el researcher, vemos que: El DS fue subido y modificado el 13 de enero en la web, eso se puede notarse cuando se ingresa a la sección de propiedades del documento. En el caso de la Ley esta fue incorporada el 23 de diciembre de 2019, según las propiedades de ese documento. ambos estarían en los plazos que se establece para la disponibilidad de documento del PGE. En el caso de los tomos I y II no es posible identificar una fecha de su difusión de forma directa, pero según lo explicado por el researcher en la pregunta EB-3b, la determinación de la fecha se ha realizado según el siguiente comando javascript:alert(document.lastModified), probablemente sería bueno hacer una explicación del uso de ese comando para la determinación de la fecha, lamentablemente el desconocimiento de esta forma no permite validar la respuesta. (nota: se sugiere que esta explicación del comando se realice en la EB-3b).

Government Reviewer

Opinion: Agree

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:

Se inspeccionó el sitio web a través del comando: "javascript:alert(document.lastModified)" para verificar la fecha de publicación (13 de enero de 2020)

Source:

Ley No. 1267 del Presupuesto General del Estado 2020 en el sitio web del Ministerio de Economía y Finanzas Públicas (que contiene además los TOMOS I y II, y Detalle Institucional del Presupuesto General del Estado 2020):  
<https://cache.sigma.gob.bo/pptos/2020/TOMOUNO/DOCUMENTOS/LEYDGE.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Como se menciona anteriormente, el desconocimiento en el uso del comando javascript:alert(document.lastModified), no permite validar la respuesta, probablemente sería bueno incorporar una explicación del uso de este comando.

Government Reviewer

Opinion: I choose not to review this question

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 leave this question blank.*

Answer:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPubjsessionid=MR4SZvLGUqRVX2H5rqMD0ydZxO9Z0vdoBMkI5qs2lodlJyKigETz!752300674?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPubjsessionid=MR4SZvLGUqRVX2H5rqMD0ydZxO9Z0vdoBMkI5qs2lodlJyKigETz!752300674?gestion=2020)

Source:

En este enlace se encuentran los TOMOS I, II y el Detalle Institucional del Presupuesto General del Estado 2020.

Comment:

En este sitio web se tiene el presupuesto 2020, en un sistema de información, denominado SIGEP, que genera los reportes del presupuesto.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPub.jsessionid=MR4SZvLGUqRVX2H5rqMD0ydZxO9Z0vdoBMkl5qs2lodJyKigETz!752300674?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPub.jsessionid=MR4SZvLGUqRVX2H5rqMD0ydZxO9Z0vdoBMkl5qs2lodJyKigETz!752300674?gestion=2020)

Comment:

Tanto la Ley del Presupuesto como los reportes del Presupuesto del sistema SIGEP son presentados y generados en formato PDF

Peer Reviewer  
Opinion: Agree

Comments: Considerando la guía del Cuestionario de Presupuesto Abierto, estamos de acuerdo con la respuesta del researcher.

Government Reviewer  
Opinion: Agree

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

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

PRESUPUESTO GENERAL DEL ESTADO 2020

Source:

Sitio web del Ministerio de Economía y Finanzas Públicas, que contiene los TOMOS I y II, y el Detalle Institucional del Presupuesto General del Estado 2020, además de la Ley No. 1267 que aprueba el Presupuesto General del Estado 2021.

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPubjsessionid=MR4SZvLGuqRVX2H5rqMD0ydZxO9Z0vdoBMkI5qs2lodlJyKigETz!752300674?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPubjsessionid=MR4SZvLGuqRVX2H5rqMD0ydZxO9Z0vdoBMkI5qs2lodlJyKigETz!752300674?gestion=2020)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would*

serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Presupuesto Ciudadano 2020 en el sitio web del Ministerio de Economía y Finanzas Públicas:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

2020 2020

Source:

Presupuesto Ciudadano 2020 en el sitio web del Ministerio de Economía y Finanzas Públicas:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

Comment:

Es el último presupuesto ciudadano publicado

Peer Reviewer

Opinion: Agree

Comments: Es importante resaltar que el CB de la gestión 2020 fue elaborado por el gobierno de transición, y estuvo disponible al público en el tiempo requerido por el IPA. Solo como dato adicional, el CB de 2021 fue elaborado por el actual gobierno, pero lamentablemente no está disponibilidad público, si consideramos los tres meses que establecen los estándares internacionales.

Government Reviewer

Opinion: Agree

Comments: También está disponible el presupuesto ciudadano 2021.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_GESTI%C3%93N\\_2021\(1\).pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_GESTI%C3%93N_2021(1).pdf)

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the*

document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

Sitio web que publica los presupuestos ciudadanos de cada gestión (ingresar a la opción Documentos, e ingresar a la opción Presupuesto Ciudadano):

<https://www.economiayfinanzas.gob.bo/viceministerio-de-presupuesto-y-contabilidad-fiscal.html>

Presupuesto ciudadano 2020:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUDADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUDADANO_2020.pdf)

Comment:

El Presupuesto Ciudadano fue publicado el 10 de septiembre de 2020 posterior al plazo de 3 meses desde la aprobación del Presupuesto, según establece la metodología de la Encuesta de Presupuesto Abierto

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: Si consideramos el link que proporciona el researcher, y accedemos a ese link, se desplegará una ventana que mostrará el CB de 2020, si accedemos a las propiedades del documento, notaremos dos fechas, una de ellas es su creación, que entendemos que es el momento en el que el documento estuvo a disposición en la web; y la otra fecha, que se denomina modificado, que probablemente es la última ocasión que se tocó el archivo por el administrador, que puede deberse a diversas razones. Pero para motivos de esta pregunta, se sugiere considerar la fecha de "creación", que indica que fue el 17 de marzo; considerando esta fecha, es que se sugiere considerar como disponible el CB de 2020.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Se agradecen los comentarios del revisor, sin embargo la metodología de la encuesta de presupuesto abierto considera como válida la fecha de la publicación. Utilizando el comando "javascript:alert(document.lastModified)", se puede evidenciar que la fecha de publicación fue posterior como se indicó anteriormente. Por tanto se sugiere mantener la respuesta.

IBP Comment

Se agradece el comentario del revisor. Ahora bien, al utilizar el comando javascript:alert(document.lastModified) se ha establecido que la última fecha de modificación del documento online habría sido al menos el 10 de septiembre de 2020. La fecha de creación del documento no nos indica necesariamente la fecha de publicación del mismo. En ese sentido, se efectuó una revisión de noticias buscando indicios de la publicación del CB anterior a la fecha de modificación, y se utilizó la herramienta wayback machine, sin que se encontraran evidencias que permitan sostener algo distinto a lo seleccionado. Finalmente, tampoco se ha proporcionado por parte del revisor gubernamental, antecedentes que permitan una apreciación distinta. Por lo tanto, para efectos de resguardar la debida consistencia metodológica entre países, se debe mantener la respuesta seleccionada por el investigador a)

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

*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 Budget is produced and its dates of publication.*

Answer:

10/9/2020

Source:

Sitio web que publica los presupuestos ciudadanos de cada gestión (ingresar a la opción Documentos, e ingresar a la opción Presupuesto Ciudadano):

<https://www.economiayfinanzas.gob.bo/viceministerio-de-presupuesto-y-contabilidad-fiscal.html>

Presupuesto ciudadano 2020:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADANO_2020.pdf)

Comment:

La fecha se determinó de acuerdo a un análisis del sitio web.

Peer Reviewer

Opinion: Disagree

Suggested Answer: La fecha que se considera es la de 17 de marzo. la forma de determinar la fecha es: Si consideramos el link que proporciona el researcher, y accedemos a ese link, se desplegará una ventana que mostrará el CB de 2020, si accedemos a las propiedades del documento, notaremos dos fechas, una de ellas es su creación, que entendemos que es el momento en el que el documento estuvo a disposición en la web; y la otra fecha, que se denomina modificado, que probablemente es la última ocasión que se tocó el archivo por el administrador, que puede deberse a diversas razones. Pero para motivos de esta pregunta, se sugiere considerar la fecha de "creación", que indica que fue el 17 de marzo; considerando esta fecha, es que se sugiere considerar como disponible el CB de 2020.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

ver comentario a CB-2a

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:

El sitio web señala la fecha en que se actualizó la información.

De igual manera, se utilizó el comando "javascript:alert(document.lastModified)" para corroborar la fecha de publicación del Presupuesto Ciudadano 2020

Source:

Sitio web que publica los presupuestos ciudadanos de cada gestión (ingresar a la opción Documentos, e ingresar a la opción Presupuesto Ciudadano):

<https://www.economiayfinanzas.gob.bo/viceministerio-de-presupuesto-y-contabilidad-fiscal.html>

Presupuesto ciudadano 2020:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: La fecha que se considera es la de 17 de marzo. la forma de determinar la fecha es: Si consideramos el link que proporciona el researcher, y accedemos a ese link, se desplegará una ventana que mostrará el CB de 2020, si accedemos a las propiedades del documento, notaremos dos fechas, una de ellas es su creación, que entendemos que es el momento en el que el documento estuvo a disposición en la web; y la otra fecha, que se denomina modificado, que probablemente es la última ocasión que se tocó el archivo por el administrador, que puede deberse a diversas razones. Pero para motivos de esta pregunta, se sugiere considerar la fecha de "creación", que indica que fue el 17 de marzo; considerando esta fecha, es que se sugiere considerar como disponible el CB de 2020.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

ver comentario a pregunta CB-2a

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 leave this question blank.*

*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 Budget is produced and its URL or weblink.*

Answer:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

Source:

Presupuesto ciudadano 2020:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

Comment:

Enlace del sitio web del Ministerio de Economía y Finanzas Públicas

Sin embargo se considera que ha sido publicado tarde.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:

Presupuesto Ciudadano 2020

Source:

Presupuesto ciudadano 2020:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUDADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUDADANO_2020.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 Budget is produced and which budget document it simplifies.*

Answer:

Corresponde al Presupuesto Aprobado de la gestión 2020

Source:

Presupuesto ciudadano 2020:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUDADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUDADANO_2020.pdf)

Comment:

Por el acápite "Presentación" de este documento, y los datos que contiene, se ha verificado que corresponde al Presupuesto Aprobado

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

2020

Source:

Enlace del Ministerio de Economía y Finanzas Públicas que presenta la ejecución presupuestaria:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:

A través del sitio web del Ministerio de Economía y Finanzas Públicas se puede ingresar a un reporte de la ejecución del presupuesto de gastos de cada gestión, total por entidad, que se genera o actualiza en el momento, con fecha de corte a final de mes. Sin embargo, no es posible generar y verificar los reportes para cada mes, sino solamente el último. Por eso, se consideran los IYRs como de uso interno.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

Enlace del Ministerio de Economía y Finanzas Públicas que presenta la ejecución presupuestaria:  
[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:

El reporte de la ejecución del presupuesto de gastos se actualiza periódicamente pero no es posible establecer la fecha de publicación de cada actualización puesto que los reportes son generados en el momento de realizar la consulta y los reportes anteriores son reemplazados con los nuevos datos.

Peer Reviewer

Opinion: Agree

Comments: Según la guía para la transparencia en los documentos presupuestarios del gobierno, elaborado por el IBP, en su página 28 hace referencia a características que deben contener los informes durante el año, no obstante, en Bolivia no existe un documento que recoja todas esas características, por ese motivo, para el análisis presupuestario utilizamos o combinamos fuentes de información oficial. Por un lado, la información que el researcher menciona muestra información de ejecución por institución, pero tiene sus limitaciones si queremos analizar la información presupuestaria por partidas o rubros, o si se requiere información mensual. Asimismo, es información que tiene rezago, si hacemos el ejercicio en este momento, se notara que la tabla contiene un campo que señala el corte o fecha a la que corresponde la información, que usualmente tiene un rezago de dos a tres meses. Por otro lado, se tiene información de ejecución presupuestaria que está por meses, y que diferencia ingresos y gastos, pero lamentablemente esta información tiene un rezago mayor a los 3 meses, estos datos pueden verse en el siguiente link <https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html?id=1786&articulo=1969#enfocar> Por lo anterior, considerando ambas fuentes, tanto del researcher y el que propone el reviewer, es que coincidimos con la respuesta del researcher. Sin embargo, se sugiere que para la siguiente medición el researcher levante de forma trimestral reportes de la fuente que él sugiere, a fin de contar con evidencia de la disponibilidad de información oportuna según los parámetros de tiempo establecidos por la guía del IBP.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. At least every month, and within one month of the period covered

Comments: En el Sistema de Gestión Pública genera reportes de ejecución mensual, misma que se va acumulando mientras transcurre el año.

Researcher Response

Si bien el Sistema genera reportes de ejecución, estos no cumplen con las condiciones de la metodología de la encuesta de presupuesto abierto, según lo referido por el equipo del IBP. No se puede acceder a reportes mensuales, solamente a un acumulado al momento de realizar la consulta.

IBP Comment

Se agradecen los comentarios tanto del revisor independiente como del revisor gubernamental. Es del caso indicar que los IYR son considerados como no publicados en esta ronda de la encuesta para Bolivia, tal como se venía ponderando anteriormente. Ello, por cuanto no ha sido posible corroborar fehacientemente al menos 7 reportes mensuales, o bien 3 trimestrales, publicados dentro de los plazos establecidos por la metodología OBS, y cuya información de ejecución presupuestaria se refiera a tales períodos.

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.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."*

Answer:  
n/a

Source:  
Enlace del Ministerio de Economía y Finanzas Públicas que presenta la ejecución presupuestaria:  
[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:  
El reporte de la ejecución del presupuesto de gastos se actualiza periódicamente y es reemplazado con los nuevos datos, que presentan la ejecución del presupuesto con fecha de corte a final de determinado mes.  
Sin embargo, no es posible hacer una consulta a reportes pasados, ni determinar la fecha exacta, puesto que es un reporte dinámico que se genera en el momento y reemplaza el anterior.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Cada mes se va actualizando  
Comments: Los reportes son mensuales y a muestran la ejecución al mes del reporte y es público en la página web

IBP Comment  
ver comentario anterior

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:  
n/a

Source:

Comment:  
No es posible determinar la fecha de publicación de los reportes de ejecución del presupuesto, ya que es un reporte dinámico que se genera en el momento.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Cada mes se va actualizando

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.*

*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.*



If the document is not published at all, researchers should leave this question blank.

Answer:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Source:

Enlace del Ministerio de Economía y Finanzas Públicas que presenta la ejecución presupuestaria:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:

En el link están los enlaces para ver el último reporte (más actual) de la ejecución presupuestaria de varios años, incluyendo el 2020, pero no se pueden ver los reportes intermedios que se generan a lo largo de la gestión.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Según la guía, se debería dejar en blanco la respuesta a esta pregunta, pues en respuestas anteriores se ha señalado que la información que se publicó no estuvo en el marco del tiempo aceptado por la metodología de la Encuesta de Presupuesto Abierto.

Government Reviewer

Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Enlace del Ministerio de Economía y Finanzas Públicas que presenta la ejecución presupuestaria:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:

El reporte que genera la página está en PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

Enlace del Ministerio de Economía y Finanzas Públicas que presenta la ejecución presupuestaria:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:

El reporte de la ejecución del presupuesto de gastos se actualiza periódicamente pero no es posible establecer la fecha de publicación de cada actualización puesto que los reportes son generados en el momento de realizar la consulta y los reportes anteriores son reemplazados con los nuevos datos.

Se considera este documento de uso interno pues no es posible acceder a los informes de manera periódica.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

Comments: Las dos fuentes de información descritas en las preguntas anteriores, permiten acceder a información on line, pero la dificultad en el caso de una de ellas es el rezago de los datos, pues el tiempo de su publicación supera los tres meses que establece la guía del cuestionario, pero los datos están online, puede verse la información por mes y por partidas y rubros (hacer click en la hoja excel que figura a lado de la glosa SPNF - GOB GEN - EMP GESTIÓN 2020)(el link para acceder a esa información es: <https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html?id=1786&articulo=1969#enfocar>) En el caso de la fuente que proporcionó el researcher, es información que está en línea, pero como señala el researcher los reportes son generados en el momento que se hace la consulta. Durante el ejercicio fiscal uno puede generar reportes puntuales e ir construyendo una serie, sin duda es una limitante que caracteriza esa fuente, pero está online. por todo lo anterior, se sugiere no seleccionar el inciso "a".

Government Reviewer

Opinion: Agree

Researcher Response

Si, estamos de acuerdo con el comentario del IBP. El problema con los reportes del sistema es que los datos se actualizan a momento de generar el reporte, por lo que no se puede evidenciar la fecha de los datos anteriores.

IBP Comment

Se agradece los comentarios del revisor. Sin embargo, El Ministerio de Economía y Finanzas publica regularmente los reportes de ejecución del presupuesto de gastos que se actualizan reemplazando el reporte anterior, en su sitio web:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria) Ahora bien, atendido a que no es posible establecer la fecha de publicación de cada actualización de estos reportes puesto que son generados en el momento de realizar la consulta, se ha estimado que estos reportes son de uso interno. Ello, toda vez que los datos que estarían eventualmente disponibles en cada período quedan a disposición del ente administrador de la plataforma y no así para el público.

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Se pueden acceder a los reportes de ejecución presupuestaria en el siguiente enlace:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Pero se ha considerado este documento de uso interno puesto que no es posible acceder a los informes mensuales en cualquier momento sino solamente al último disponible que se genera en el momento de hacer la consulta.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: En la pregunta anterior se selecciono el inciso "a", y se justifica su selección.

Government Reviewer

Opinion: Agree

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."*

*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:

Presupuesto y su Ejecución Gestión 2020 - Estadísticas de Presupuesto y Ejecución por Entidad

Source:

Enlace del Ministerio de Economía y Finanzas Públicas que presenta la ejecución presupuestaria:  
[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:

Peer Reviewer

Opinion: Agree

Comments: A la referencia anterior se suma la segunda fuente de información sugerida en los IYRs. que se puede ver en el siguiente link <https://www.economiafinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html?id=1786&articulo=1969#enfocar> y dentro de ese link se debe descargar el archivo excel que está a un lado de la referencia SPNF - GOB GEN - EMP GESTIÓN 2020. la hoja excel contiene tres tablas con los siguientes títulos EJECUCIÓN SECTOR PÚBLICO NO FINANCIERO (SPNF). EJECUCIÓN DEL GOBIERNO GENERAL (GOB GEN) EJECUCIÓN DE EMPRESAS PÚBLICAS (EMP) GESTIÓN 2020

Government Reviewer

Opinion: Agree

Comments: ya está disponible a junio de 2021

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Enlace del Ministerio de Economía y Finanzas Públicas que presenta la ejecución presupuestaria:  
[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:

Solamente se tiene el reporte de ejecución presupuestaria que no presenta ninguna explicación adicional ni gráficos.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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:  
2020

Source:

Comment:  
Corresponde a la gestión más reciente

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Ya se realizó tal evaluación en cuanto a ingresos de la gestión 2021, pero para conocimiento interno

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:  
d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Comment:  
No hay una revisión de mitad de año disponible en el sitio web del Ministerio de Economía y Finanzas Públicas

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: c. More than nine weeks, but less than three months, after the midpoint  
Comments: El Ministerio de Economía y Finanzas Públicas elabora el Informe Fiscal Primer Semestre 2020.  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor\\_Fiscal\\_I-Sem\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor_Fiscal_I-Sem_2020.pdf)

Researcher Response

A momento del llenado de la encuesta no se tuvo acceso al documento referido por el revisor del Gobierno. De acuerdo al sitio web del Ministerio de Economía y Finanzas Públicas el Informe Fiscal Primer Semestre 2020 habría sido publicado el 31 de marzo de 2021 o posterior.  
<https://www.economiayfinanzas.gob.bo/informe-fiscal-primer-semestre-2020.html> Por tanto, de todas maneras se mantiene la respuesta d, por estar publicado fuera del plazo

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 31/03/2021

Comments: <https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html>

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Se encuentra disponible en la página web del Ministerio de Economía y Finanzas Públicas

Comments: <https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html>

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 leave this question blank.*

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html>

Comments: <https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html>

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

d. Not produced at all

Source:

Comment:

No se ha producido en la gestión 2020 un documento de estas características

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: <https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html> También se encuentra disponible, de otros periodos, en el Ministerio de Economía y Finanzas Públicas.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

No se ha podido verificar la existencia de un documento de estas características No se ha podido verificar la existencia de un documento de estas características.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: n/a

Government Reviewer

Opinion: Disagree

Suggested Answer: El documento se encuentra en el Ministerio de Economía y Finanzas Públicas.

Comments: <https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html> El documento se encuentra en el Ministerio de Economía y Finanzas Públicas.

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Informe Fiscal Primer Semestre  
Comments: El MYR se lo elabora y se denomina Informe Fiscal Primer Semestre

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

No se ha producido en la gestión 2020 el MYR

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

2019

Source:

Comment:

Es la gestión culminada más próxima en la cual se pueda tener un documento a final de gestión.

Peer Reviewer  
Opinion: Agree

Comments: Es importante indicar, que en esta versión del cuestionario de presupuesto abierto, el YER que se considera no es el mismo que ha sido evaluado en el Open Budget Survey 2019. Se asume que esa definición responde a que no se produjo un documento similar para el 2019, situación que se puede explicar por el cambio de gobierno y el contexto de crisis sanitaria que vivió Bolivia y los otros países. Sin embargo, se dispone del Informe Fiscal 2019 que el researcher ha identificado para ser considerado como YER.

Government Reviewer  
Opinion: Agree

IBP Comment

Se agradece el comentario del revisor independiente. Efectivamente, consta que el documento que se venía publicando como YER corresponde a aquél llamado Memoria de la Economía Boliviana. El cual para el período fiscal 2019 no fue producido, tal como se desprende de la página web correspondiente. No obstante ello, durante el 2020, el gobierno Boliviano publicó el Boletín Económico - Informe Fiscal 2019, el cual ha sido acogido como YER dado que cuenta con los elementos mínimos requeridos por la metodología OBS. <https://www.economiayfinanzas.gob.bo/memorias-de->



YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:

b. Nine months or less, but more than six months, after the end of the budget year

Source:

Sitio web del Ministerio de Economía y Finanzas Públicas que publica el Boletín Económico - Informe Fiscal 2019:

<https://www.economiayfinanzas.gob.bo/boletin-economico-informe-fiscal-2019.html>

El documento en sí:

[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

El Boletín Económico - Informe Fiscal 2019 fue publicado en el sitio web del Ministerio de Economía y Finanzas Públicas, de acuerdo al mismo sitio web, a 9 meses de culminada la gestión 2019

Peer Reviewer

Opinion: Agree

Comments: La fecha que utiliza el researcher se puede observar en la página web donde está el link para acceder al documento

(<https://www.economiayfinanzas.gob.bo/boletin-economico-informe-fiscal-2019.html>). Pero por otro lado, si accedemos a la publicación mediante el link que proporciona el researcher

([https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)) y accedemos a propiedades del documento, la fecha de creación en la web es el 02/10/2020, es decir un día después de la fecha que aparece en la web. No obstante, como la diferencia es marginal, consideramos que la fecha que el researcher ha identificado es adecuada.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: También se debe considerar la Memoria de la Economía Boliviana 2019 que se publicó antes de los seis meses de finalizada la gestión 2020.

IBP Comment

Se agradece el comentario del revisor gubernamental. Aunque, tal como se explicó anteriormente, no consta la publicación de la Memoria de la Economía Boliviana 2019. <https://www.economiayfinanzas.gob.bo/memorias-de-la-economia-boliviana/>

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

30/9/2020

Source:

Boletín Económico - Informe Fiscal 2019 publicado en el sitio web del Ministerio de Economía y Finanzas Públicas:  
<https://www.economiayfinanzas.gob.bo/boletin-economico-informe-fiscal-2019.html>

Comment:  
Es la fecha que indica el sitio web

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: La Memoria de la Economía Boliviana se distribuye en documento físico y el informe fiscal en el siguiente link  
<https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html>

IBP Comment  
Se agradece el comentario del revisor gubernamental. Aunque no consta la publicación de la Memoria de la Economía Boliviana en la página web que indica, así como tampoco se ha obtenido evidencia de su distribución en formato físico.

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:  
Es la fecha que indica el sitio web de la publicación.

Source:  
Boletín Económico - Informe Fiscal 2019 publicado en el sitio web del Ministerio de Economía y Finanzas Públicas:  
<https://www.economiayfinanzas.gob.bo/boletin-economico-informe-fiscal-2019.html>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: De acuerdo en el caso del Informe Fiscal 2019

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 leave this question blank.*

Answer:  
<https://www.economiayfinanzas.gob.bo/boletin-economico-informe-fiscal-2019.html>

Source:  
Boletín Económico - Informe Fiscal 2019 publicado en el sitio web del Ministerio de Economía y Finanzas Públicas:  
<https://www.economiayfinanzas.gob.bo/boletin-economico-informe-fiscal-2019.html>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Para el caso de la Memoria de la Economía Boliviana se debe consultar la siguiente URL:  
<https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html>

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

Boletín Económico - Informe Fiscal 2019 publicado en el sitio web del Ministerio de Economía y Finanzas Públicas:  
<https://www.economiayfinanzas.gob.bo/boletin-economico-informe-fiscal-2019.html>

Comment:

El documento y los cuadros que contiene están en PDF

Peer Reviewer

Opinion: Agree

Comments: Se asume la respuesta en el marco de la definición de la guía del IBP, según la guía "los datos numéricos encontrados en PDFs, documentos Word (.doc/.docx), o archivos en formato HTML no califican como legibles por máquina".

Government Reviewer

Opinion: Disagree

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

Comments: Los cuadros que contiene el informe fiscal está disponible en archivo excel <https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html>

Researcher Response

De acuerdo con los comentarios del revisor del Gobierno, el enlace señalado, en la opción "Boletines" presenta los datos en excel. Se agradece y se cambia la respuesta.

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

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Boletín Económico - Informe Fiscal 2019

Source:

Boletín Económico - Informe Fiscal 2019 publicado en el sitio web del Ministerio de Economía y Finanzas Públicas:  
<https://www.economiayfinanzas.gob.bo/boletin-economico-informe-fiscal-2019.html>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: De acuerdo en el caso del Informe Fiscal 2019, se recomienda también considerar la Memoria de la Economía Boliviana.

IBP Comment  
como se indicó anteriormente, no consta que la Memoria de la Economía Boliviana fue publicada oportunamente, por lo que no se tiene a la vista para este análisis.

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

No se conoce que exista una versión simplificada de este documento para el ciudadano

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

2019

Source:

Comment:

Es el año más reciente culminado que cuente con información hasta final de la gestión.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these*

instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

Comment:

No se tiene un informe de estas características

Peer Reviewer

Opinion: Agree

Comments: Considerando la explicación realizada en el Open Budget Survey 2019, tanto por el researcher como del IBP, es que se asume como correcta la respuesta.

Government Reviewer

Opinion: I choose not to review this question

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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 leave this question blank.*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

LEY 1178 de Administración y Control Gubernamental y reglamentos:  
[https://www.contraloria.gob.bo/portal/Uploads/canada/Ley\\_Nro\\_1178.pdf](https://www.contraloria.gob.bo/portal/Uploads/canada/Ley_Nro_1178.pdf)

Comment:

En el marco de lo establecido por la LEY 1178 de Administración y Control Gubernamental y sus reglamentos, el control gubernamental interno posterior está a cargo de la Unidad de Auditoría Interna de la propia institución. Existe un Control Externo que es POSTERIOR o Post, a cargo de la Contraloría, pero que se aplica después de un acto administrativo observado, etc.

No existe un Informe de Auditoría Consolidado de las características del AR que plantea la metodología de la Encuesta de Presupuesto Abierto. Cada institución pública elabora un informe de Auditoría denominado de Confiabilidad, que en algunos casos es publicado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

Se ha determinado que no existe un Informe de Auditoría Consolidado, habiendo revisado la normativa legal, específicamente la Ley 1178 de Administración y Control Gubernamental y reglamentos; y de acuerdo a consulta a funcionarios públicos.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: En este punto es importante resaltar la consulta o entrevista que realizo el researcher a funcionarios públicos.

Government Reviewer

Opinion: I choose not to review this question

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a



Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

No se elabora un informe de auditoria de estas características, por lo tanto tampoco una versión ciudadana.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

Answer:

a. Yes

Source:

Sobre el presupuesto y su ejecución (Ministerio de Economía y Finanzas Públicas):  
<https://www.economiayfinanzas.gob.bo/viceministerio-de-presupuesto-y-contabilidad-fiscal.html>  
<https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html>  
<https://dgsigif.sigma.gob.bo/>

Estadísticas Fiscales publicadas por el Banco Central de Bolivia:

<https://www.bcb.gob.bo/?q=sector-fiscal>

Estadísticas por sectores (incluye sector fiscal) de UDAPE - Unidad de Análisis de Políticas Sociales y Económicas:

[https://www.udape.gob.bo/portales\\_html/dossierweb2020/htms/dossier30.html](https://www.udape.gob.bo/portales_html/dossierweb2020/htms/dossier30.html)

Instituto Nacional de Estadística - Estadísticas del Sector Público:

<https://www.ine.gob.bo/index.php/estadisticas-economicas/pib-y-cuentas-nacionales/cuentas-de-los-sectores-institucionales/cuentas-de-la-administracion-publica/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Banco Central de Bolivia - Operaciones consolidadas del Sector Público, Gobierno General y Empresas Públicas:

<https://www.bcb.gob.bo/?q=sector-fiscal>

Ministerio de Economía - Operaciones consolidadas y Flujo de Caja del Sector Público en sus diferentes niveles:

<https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html?id=1786&articulo=1969#enfocar>

Flujo de Caja del Tesoro General de la Nación:

<https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html?id=1789&articulo=1863#enfocar>

UDAPE Unidad de Análisis de Políticas Sociales y Económicas - Estadísticas por sectores (incluye sector fiscal):

[https://www.udape.gob.bo/portales\\_html/dossierweb2020/htms/doss0301.html](https://www.udape.gob.bo/portales_html/dossierweb2020/htms/doss0301.html)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Comment:

Banco Central de Bolivia - Operaciones consolidadas del Sector Público, Gobierno General y Empresas Públicas:

<https://www.bcb.gob.bo/?q=sector-fiscal>

Ministerio de Economía - Operaciones consolidadas y Flujo de Caja del Sector Público en sus diferentes niveles:

<https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html?id=1786&articulo=1969#enfocar>

Flujo de Caja del Tesoro General de la Nación:

<https://www.economiayfinanzas.gob.bo/viceministerio-de-tesoro-y-credito-publico.html?id=1789&articulo=1863#enfocar>

UDAPE Unidad de Análisis de Políticas Sociales y Económicas - Estadísticas por sectores (incluye sector fiscal):

[https://www.udape.gob.bo/portales\\_html/dossierweb2020/htms/doss0301.html](https://www.udape.gob.bo/portales_html/dossierweb2020/htms/doss0301.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

Answer:

a. Yes

Source:

Comment:

Los mayoría de los sitios web no tienen herramientas para generar infografías, sin embargo las publicaciones, principalmente del Ministerio de Economía y Finanzas Públicas en formato PDF, incorporan gráficos y otros.

En el caso de UDAPE hay algunos gráficos a manera de ejemplo, pero no se puede personalizar los gráficos que uno desea ver:

[https://www.udape.gob.bo/portales\\_html/dossierweb2020/htms/doss0301.html](https://www.udape.gob.bo/portales_html/dossierweb2020/htms/doss0301.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

Comment:

La Constitución Política del Estado de febrero de 2009, define las responsabilidades de los diferentes órganos del Estado en relación al proceso presupuestario. Desde el artículo 321 al 325 se definen los elementos relacionados a la política fiscal. El Capítulo cuarto (desde el artículo 339) define los bienes y recursos del estado y su distribución. El Título VI (desde el Artículo 241) establece Participación y Control Social.

Por otro lado, se tiene La Ley N° 1178 de 20 de julio de 1990, de Administración y Control Gubernamentales, también conocida como Ley SAFCO, que es la norma que detalla el modelo de administración gubernamental para el manejo de los Recursos en Bolivia. Establece sistemas de gestión que se relacionan entre sí y con otros sistemas en el país. Esta norma es la encargada de establecer también el régimen de Responsabilidad por la Función Pública.

La Responsabilidad por la Función Pública está reglamentada en los siguientes Decretos: Decreto Supremo N° 23318 - A de 3 de noviembre de 1992, Decreto Supremo N° 26237 de 29 de junio de 2001 y Decreto Supremo N° 29820 de 26 de noviembre de 2008, y DECRETO SUPREMO N° 29536 de 30 de abril de 2008.

Con relación a las atribuciones de la Contraloría, estas están definidas en el Decreto Supremo 23215.

Todas las normas señaladas se pueden encontrar en el sitio web:

<https://www.contraloria.gob.bo/portal/Normativa/Legislaci%C3%B3n.aspx>

Por otro lado, se tiene la Ley 2042 de Administración Presupuestaria que tiene por objeto establecer las normas generales a las que debe regirse el proceso de administración presupuestaria de cada ejercicio fiscal.

<https://www.economiayfinanzas.gob.bo/ley-n-2042-de-administracin-presupuestaria.html>

Por otro lado, se tiene la Ley marco de Autonomías y Descentralización No 031 de julio de 2010 que regula el régimen de autonomías, las bases de la organización territorial del Estado, y elementos de gestión pública para los gobiernos subnacionales.

<http://www.planificacion.gob.bo/uploads/marco-legal/Ley%20N%C2%B0%20031%20DE%20AUTONOMIAS%20Y%20DESCENTRALIZACION>

#### Peer Reviewer

Opinion: Agree

Comments: El siguiente link no está funcionando, por favor se solicita actualizar el link (<http://www.planificacion.gob.bo/uploads/marco-legal/Ley%20N%C2%B0%20031%20DE%20AUTONOMIAS%20Y%20DESCENTRALIZACION>).

#### Government Reviewer

Opinion: Agree

Comments: El importante que se considere la Ley N° 1356 y el Decreto Supremo N° 4434.

#### IBP Comment

Se agradecen los aportes de los revisores, y se tienen presente sus contribuciones.

GQ-3. Is there at least one additional law 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.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

#### Answer:

a. Yes

#### Source:

#### Comment:

La Constitución Política del Estado de 07 de febrero de 2009, en el artículo 321 señala que "La determinación del gasto y de la inversión pública tendrá lugar por medio de mecanismos de participación ciudadana...". El Título VI (desde el Artículo 241) establece Participación y Control Social y señala que se debe generar un manejo transparente de la información y del uso de los recursos en todos los espacios de la gestión pública (art.242).

[https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217\\_318.pdf](https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217_318.pdf)

Ley de Participación y Control Social:

[http://www.transparencia.gob.bo/data/marco\\_legal/leyes/Ley\\_Participacion\\_Control\\_Social.pdf](http://www.transparencia.gob.bo/data/marco_legal/leyes/Ley_Participacion_Control_Social.pdf)

Aún está en proyecto una Ley sobre Transparencia y acceso a la información.

Se tiene un Decreto Supremo de mayo de 2005 N° 28168, que tiene por objeto garantizar el acceso a la información, como derecho fundamental de toda persona y la transparencia en la gestión del Poder Ejecutivo. Sin embargo, en la práctica no se estaría aplicando siendo que se espera que se apruebe una Ley de Transparencia y Acceso a la Información en el marco de la Constitución de 2009.

[http://www.planificacion.gob.bo/uploads/normativa/decreto\\_supremo\\_28168.pdf](http://www.planificacion.gob.bo/uploads/normativa/decreto_supremo_28168.pdf)

#### Peer Reviewer

Opinion: Agree

Comments: El siguiente link no está activado, por favor actualizar, pues esa web ya no existe [http://www.transparencia.gob.bo/data/marco\\_legal/leyes/Ley\\_Participacion\\_Control\\_Social.pdf](http://www.transparencia.gob.bo/data/marco_legal/leyes/Ley_Participacion_Control_Social.pdf)

Government Reviewer  
Opinion: Agree

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)?

*GUIDELINES:*

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El documento TOMO I contiene varios reportes que presentan el presupuesto de cada institución del sector público, por ejemplo en la página 85.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditures are not presented by administrative unit.

Comments: Se ha sugerido que el EBP no está disponible por las razones expuestas en la sección 1.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta el gasto por clasificación Funcional. Solamente los gastos de inversión se presentan bajo una clasificación por sectores (pág. 33).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: El presupuesto General del Estado también es presentado por finalidad y función el cual es compatible con el Manual del Fondo Monetario Internacional, esta clasificación solo está disponible de manera interna.

IBP Comment

Se agradece el comentario del revisor gubernamental, aunque la disponibilidad de información de uso interno no es susceptible de ser analizada en este estudio. Téngase presente esta apreciación también para los comentarios siguientes en donde se hace referencia a información de carácter interna.

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?

*GUIDELINES:*

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta el gasto por clasificación Funcional. Solamente los gastos de inversión se presentan bajo una clasificación por sectores (pág. 33).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

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

**GUIDELINES:**

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

**Comment:**

El documento TOMO I contiene varios reportes que presentan el presupuesto por clasificación económica, por ejemplo en las página 11, 25 y 28.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

**Government Reviewer**

Opinion: Agree

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?

**GUIDELINES:**

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

**Answer:**

a. Yes, the economic classification is compatible with international standards.

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

**Comment:**

Como se observa en la página 28, que presenta el Flujo Financiero Consolidado, la presentación de los datos del proyecto de presupuesto por clasificación económica son compatibles con los estándares internacionales.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

**Answer:**

d. No, expenditures are not presented by program.

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

**Comment:**

El proyecto de presupuesto no presenta los gastos de los programas individuales.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

d. No, expenditures are not presented by program.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

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

**IBP Comment**

Se agradecen los comentarios por parte de los revisores. Una vez revisado nuevamente el Proyecto de Presupuesto General del Estado 2021 (TOMO I), no ha sido posible advertir la información que cumpla con los requisitos para una respuesta a), como lo sugiere el revisor gubernamental. Por tanto, cabe mantener la letra d)

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)?

**GUIDELINES:**

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*



To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información plurianual.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

IBP Comment

Se agradecen los comentarios por parte de los revisores. Ahora bien, una vez analizado el Proyecto de Presupuesto General del Estado 2021 (TOMO I), no ha sido posible advertir la información que cumpla con los requisitos para una respuesta c), como lo sugiere el revisor gubernamental. Por tanto, cabe mantener la letra d)

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

None of the above

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información plurianual.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer: Clasificación administrativa

IBP Comment

ver comentario anterior

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?

**GUIDELINES:**

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información plurianual.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El presupuesto plurianual ese realiza hasta la gestión 2025, el mismo incluye la proyección por programa de todas las entidades del sector público

Researcher Response

El proyecto de Presupuesto que presenta el Ejecutivo no incluye la información que señala el revisor del Gobierno, por lo que se sugiere mantener la respuesta.

IBP Comment

Se agradece el comentario del revisor gubernamental. Habiéndose revisado los antecedentes nuevamente, cabe mantener la respuesta seleccionada por el investigador d)

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?

**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta un detalle de los ingresos tributarios (por cada impuesto) del nivel central, solamente detalla en el caso de los impuestos subnacionales.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Comments: Los clasificadores de formulación presupuestaria contemplan la clasificación por rubros; asimismo, se utiliza otro tipo de cuentas para clasificar el ingreso.

IBP Comment

Efectivamente en el cuadro de Flujo Financiero de la página 26 del Proyecto de Presupuesto General del Estado 2021 (TOMO I), consta solamente la desagregación de 1.1.3.3 Renta Interna Municipal. Con lo cual, cabe mantener la respuesta d)

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?

**GUIDELINES:**

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto presenta el detalle completo de los ingresos no tributarios en el reporte Flujo Financiero, página 28.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, individual sources of non-tax revenue are not presented.  
Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer  
Opinion: Agree

Researcher Response  
Como se mencionó en los comentarios finales de la Sección 1, de acuerdo a la metodología de la Encuesta de Presupuesto Abierto, sí se considera publicado el proyecto de Presupuesto, por lo que se sugiere mantener la respuesta, ya que el documento detalla los ingresos.

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)?

**GUIDELINES:**

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

b. No, multi-year estimates of revenue are not presented by category.

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

**Comment:**

El proyecto de presupuesto no presenta información plurianual.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

b. No, multi-year estimates of revenue are not presented by category.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. No, multi-year estimates of revenue are not presented by category.

Comments: En el sistema se sube los datos de las proyecciones de los ingresos tributarios de manera agregada

**IBP Comment**

cabe indicar, que el documento en análisis no cuenta con información plurianual, y tampoco consta que la información de la citada plataforma, hubiese estado disponible dentro de los plazos metodológicos de la OBS para ser considerada. Por lo que cabe mantener la respuesta b)

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)?

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información plurianual.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

Comments: Se realizan las estimaciones correspondientes del Presupuesto Plurianual (estimaciones multianuales), pero estos se los maneja de manera interna, puesto que no figura en el proyecto de presupuesto.

IBP Comment

Se agradece la aclaración del revisor. Aunque las cifras producidas para el uso interno no son parte del análisis de la investigación. Cabe entonces mantener la respuesta a)

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?

*GUIDELINES:*

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

Es Tomo I del proyecto de presupuesto, en el flujo financiero (páginas 25 y 28) incluye la información del endeudamiento nuevo neto de la gestión, así como el pago de intereses del año.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

Es Tomo I del proyecto de presupuesto, en el flujo financiero (páginas 25 y 28) incluye la información del endeudamiento nuevo neto de la gestión, así como el pago de intereses del año.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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.)"

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información sobre el stock o saldo de la deuda.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

IBP Comment

Se agradece el comentario del revisor. Aunque cabe mantener la respuesta seleccionada d), dado que no se tiene la información requerida para el saldo total de la deuda al final del período.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información sobre el stock o saldo de la deuda.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer: Si la deuda es interna o externa

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.)"

**GUIDELINES:**

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Comment:

En la diapositiva 3 de la presentación del proyecto de Presupuesto 2021, se presentan las proyecciones macroeconómicas del Presupuesto 2021, que incluyen, la tasa de crecimiento del PIB, tasa de inflación, PIB nominal, Tipo de Cambio, y el precio de barril del petróleo (para el cálculo de los ingresos por hidrocarburos).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to the macroeconomic forecast is not presented.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Comment:



En la diapositiva 3 de la presentación del proyecto de Presupuesto 2021, se presentan las proyecciones macroeconómicas del Presupuesto 2021, que además incluye, el Tipo de Cambio (promedio), y el precio de barril del petróleo (para el cálculo de los ingresos por hidrocarburos).

Peer Reviewer

Opinion: Disagree

Suggested Answer: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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.)"

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

Answer:

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

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta un análisis de sensibilidad o estimaciones de impacto relacionadas a los diferentes supuestos macroeconómicos.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se elabora escenarios macroeconómicos pero es utilizado de forma interna.

IBP Comment

Se agradece el comentario del revisor, aunque no es posible acoger información producida para el uso interno.

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?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

Answer:

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

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta las propuestas de políticas nuevas y su relación con los gastos

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se presenta las principales políticas en el ámbito social y la inversión pública, misma que es de uso interno. Dicha información, de forma resumida, se socializa al momento de tratar el anteproyecto de Ley del presupuesto.

IBP Comment

ver comentario anterior.

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?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

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

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta las propuestas de políticas nuevas y su relación con los ingresos

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se elabora proyecciones de ingresos que considera diferentes escenarios, mismos que son de uso interno.

IBP Comment

se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos.

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)?

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

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

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta los gastos calculados para el año que antecede el año presupuestario.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: El Ministerio de Economía y Finanzas Públicas cuenta con información histórica, misma que esta disponible en distintas clasificaciones (de acuerdo a los Clasificadores Presupuestarios), aclarando que es de uso interno principalmente.

IBP Comment

se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos.

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)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

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

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta los gastos calculados por programa para el año que antecede el año presupuestario.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Como respaldo de la formulación del presupuesto, el Ministerio de Economía y Finanzas Públicas cuenta con la información de todas las entidades del sector público, quienes hacen su presupuesto por programas (de acuerdo a las Directrices de Formulación Presupuestaria).

IBP Comment

Se agradece el comentario del revisor. Pero se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos, dado que no consta que la información indicada por el revisor sobre las entidades del sector público se encuentre disponible publicamente en las páginas correspondientes, ni tampoco ofrece una fuente.

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?

*GUIDELINES:*

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

Si bien, durante la gestión, regularmente se realizan reformulaciones del presupuesto, por lo que se actualizarían las estimaciones de gasto, el proyecto de presupuesto 2021, no presenta esta información.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Tomo I del proyecto de Presupuesto General del Estado contiene información para la gestión 2021. En relación a la actualización de gastos de un periodo anterior, si se realiza la actualización misma que es utilizada de manera interna.

IBP Comment

se reitera lo indicado previamente. No es posible acoger información elaborada para fines internos.

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)?

*GUIDELINES:*

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c"*

answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

Si bien, durante la gestión, regularmente se realizan reformulaciones del presupuesto, por lo que se actualizarían las estimaciones de gasto, y normalmente se cuenta con datos ejecutados de hace dos gestiones previas al año que se presupuesta, el proyecto de presupuesto 2021 no presenta esta información.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Tomo I del proyecto de Presupuesto General del Estado contiene información para la gestión 2021. En relación a la actualización de gastos de dos periodos anteriores, si se realiza la actualización misma que es utilizada de manera interna. Los clasificadores presupuestarios emitidos para cada gestión contienen la clasificación por finalidad y función, sectores económicos, entre otros.

IBP Comment

Se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos.

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

Si bien, durante la gestión, regularmente se realizan reformulaciones del presupuesto, por lo que se actualizarían las estimaciones de gasto, y normalmente se cuenta con datos ejecutados de hace dos gestiones previas al año que se presupuesta, el proyecto de presupuesto 2021 no presenta esta información.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer: Considerando el Clasificador Presupuestario, emitido cada gestión, se tiene la clasificación del gasto por finalidad y función y por sector económico, entre otros.

Comments: Corresponde señalar que diferentes estimaciones que realiza el Ministerio de Economía y Finanzas Públicas son usadas de forma interna.

IBP Comment

Se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos.

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)?

**GUIDELINES:**

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

d. No, expenditures are not presented by program for BY-2 and prior years.

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiafinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiafinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

**Comment:**

Si bien, durante la gestión, regularmente se realizan reformulaciones del presupuesto, por lo que se actualizarían las estimaciones de gasto, y normalmente se cuenta con datos ejecutados de hace dos gestiones previas al año que se presupuesta, el proyecto de presupuesto 2021 no presenta esta información.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Comments: La metodología de presupuestación en Bolivia es el "Presupuesto por Programas", en este marco, cada entidad del sector público formula sus programas presupuestarios que tienen un carácter plurianual. Dentro de la documentación de respaldo del anteproyecto de presupuesto, se encuentra toda la documentación presentada por las entidades públicas, y por este motivo si se contaría con información de los gastos por programas individuales.

**Researcher Response**

Estamos de acuerdo con los comentarios del IBP. Se agradece lo señalado por el revisor del Gobierno, sin embargo no se considera en la encuesta información que no es pública.

**IBP Comment**

Se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos, toda vez que no ha sido posible corroborar que la información indicada por el revisor se encuentre disponible en las páginas oficiales.

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?

**GUIDELINES:**

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management

practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

Si bien existe información sobre los gastos ejecutados de gestiones previas, el proyecto de presupuesto 2021 no presenta esta información.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: El Ministerio de Economía y Finanzas Públicas cuenta con la información histórica de las entidades del sector público, misma que es utilizada como insumo en la formulación del Presupuesto General del Estado.

IBP Comment

Se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos, dado que no ha sido posible corroborar que esa información histórica se encuentre disponible al público en las páginas oficiales, siendo parte de la propuesta de presupuestos para el 2021.

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)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto 2021 no presenta información de los ingresos calculados de la gestión previa.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Ministerio de Economía y Finanzas Públicas (MEFP) elabora los techos presupuestarios, considerando la proyección de ingresos, misma que toma en cuenta gestiones pasadas. Corresponde señalar que varias de las estimaciones que realiza el MEFP, son de uso interno.

IBP Comment



Se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos.

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)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

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

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

**Comment:**

El proyecto de presupuesto 2021 no presenta información de los ingresos de la gestión anterior.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Comments: El Ministerio de Economía y Finanzas Públicas (MEFP) elabora los techos presupuestarios, considerando la proyección de ingresos, misma que toma en cuenta gestiones pasadas. Corresponde señalar que varias de las estimaciones que realiza el MEFP, son de uso interno.

**IBP Comment**

Se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos.

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?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

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

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

**Comment:**

El proyecto de presupuesto 2021 no presenta información de los ingresos de la gestión previa.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Ministerio de Economía y Finanzas Públicas (MEFP) elabora los techos presupuestarios, considerando la proyección de ingresos, misma que toma en cuenta gestiones pasadas. Corresponde señalar que varias de las estimaciones que realiza el MEFP son de uso interno.

IBP Comment

Se reitera el comentario sobre la imposibilidad de acoger información producida para fines internos.

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)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto 2021 no presenta información de los ingresos de gestiones anteriores.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Comments: El Ministerio de Economía y Finanzas Públicas (MEFP) elabora los techos presupuestarios, considerando la proyección de ingresos, misma que toma en cuenta gestiones pasadas. Corresponde señalar que varias de las estimaciones que realiza el MEFP, son de uso interno. Por otro lado, es pertinente mencionar que los clasificadores presupuestarios, contemplan la clasificación por rubro.

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)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto 2021 no presenta información de los ingresos de gestiones anteriores.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Comments: El Ministerio de Economía y Finanzas Públicas (MEFP) elabora los techos presupuestarios, considerando la proyección de ingresos, misma que toma en cuenta gestiones pasadas. Corresponde señalar que varias de las estimaciones que realiza el MEFP son de uso interno.

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?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto 2021 no presenta información de los ingresos de gestiones anteriores.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: El Ministerio de Economía y Finanzas Públicas cuenta con la información histórica de las entidades del sector público, misma que es un insumo para la elaboración del Anteproyecto de Presupuesto General del Estado. Dicha información es de uso interno.

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 preceding 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.)"

*GUIDELINES:*

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- total debt outstanding at the end of BY-1;
- 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.

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

Answer:

d. No, information related to government debt is not presented.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto 2021 no presenta información relacionada a la deuda correspondiente al año anterior.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to government debt is not presented.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto 2021 no presenta información relacionada a la deuda correspondiente a gestiones pasadas.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: I choose not to review this question

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.)"

*GUIDELINES:*

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

*Please provide in the comments a list of all known extra-budgetary funds.*

Answer:

e. Not applicable/other (please comment).

Source:

Ley No. 2042 de Administración Presupuestaria:

[https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley\\_2042\\_DE\\_ADMINISTRACION\\_PRESUPUESTARIA.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley_2042_DE_ADMINISTRACION_PRESUPUESTARIA.pdf)

Comment:

No existen fondos extrapresupuestarios, todos los recursos debe ser inscritos en el presupuesto.

De acuerdo al artículo 5 de la Ley No. 2042 de Administración Presupuestaria, las entidades públicas no podrán comprometer ni ejecutar gasto alguno con cargo a recursos no declarados en sus presupuestos aprobados.

Peer Reviewer

Opinion: Disagree  
Suggested Answer:  
d. No, information related to extra-budgetary funds is not presented.  
Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer  
Opinion: Agree

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?

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

**Answer:**

c. Not applicable/other (please comment).

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

**Comment:**

El proyecto de presupuesto 2021 presenta datos del órgano ejecutivo del nivel central, en el reporte Flujo Financiero Consolidado (página 28) y también en otros reportes.  
No existen fondos extrapresupuestarios, todos los recursos debe ser inscritos en el presupuesto.

**Peer Reviewer**

Opinion: Disagree  
Suggested Answer:  
b. No, central government finances are not presented on a consolidated basis.  
Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Por razones de consistencia metodológica entre países, y en virtud de lo indicado en la pregunta 33, el equipo de IBP ha estimado necesario ajustar la respuesta pasando de una a) a una c), por cuanto esta pregunta apunta particularmente a la consolidación de fondos extrapresupuestarios en el presupuesto. Cuestión, que según se ha explicado anteriormente no sería aplicable al caso de Bolivia.

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

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of*

government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Clasificadores Presupuestarios 2021:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/CLASIFICADORES\\_PRESUPUESTARIOS\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/CLASIFICADORES_PRESUPUESTARIOS_2021.pdf)

Comment:

El proyecto de presupuesto presenta información de los gastos por grupo de gasto para todas las instituciones públicas, en el cuál se incluye el grupo 700 "Transferencias" (ver clasificador presupuestario) que contiene todas las transferencias intergubernamentales (por ejemplo en la página 61). Si bien el TOMO I no incluye un detalle de cada una de las transferencias, sí considera el monto total. Todas las transferencias estarían registradas en el presupuesto, sin embargo el detalle de cada una solo puede verse en el TOMO II que es un documento que se publica una vez que el presupuesto ha sido aprobado.

Asimismo, el Flujo Financiero Agregado (página 26) presenta las transferencias otorgadas y recibidas por cada nivel institucional.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))

- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta el gasto clasificado para los diferentes grupos de ciudadanos: por género, edad, ingresos o región. Solamente se tiene el presupuesto de los gobiernos subnacionales que corresponden a determinadas regiones o localidades.

En el caso del presupuesto del nivel central, en general no se presenta un detalle del gasto por región, solamente para el caso del sector educación puesto que esta inscrito en entidades específicas que son las Direcciones Departamental de Educación (página 62).

Por otro lado, si bien la presentación del proyecto de Presupuesto incluye información del presupuesto para beneficiarios específicos, esto es solamente de algunos programas sociales. El Presupuesto no tiene una clasificación del gasto para grupos de beneficiarios determinados o detalle suficiente para ser considerado en esta pregunta.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

IBP Comment

Se agradece el comentario del revisor gubernamental, aunque se mantiene lo argumentado por el investigador. Se mantiene la respuesta d)

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta el gasto clasificado para los diferentes grupos.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer: Distribución del gasto en salud y educación.



IBP Comment

Se agradece el comentario del revisor gubernamental. Aunque no constan maneras alternativas para mostrar los gastos que esten acordes a los requerimientos metodológico de la OBS, ni en salud ni educación. Cabe entonces mantener la respuesta seleccionada None of the above

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?

*GUIDELINES:*

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

*Please provide in the comments a list of all known public corporations.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El Flujo Financiero Agregado (página 26) presenta las transferencias otorgadas y recibidas por cada nivel institucional, y, específicamente, en la columna 8, se puede observar el monto de las Transferencias corrientes y de capital (filas 1.1.9.2 y 2.1.3.2), que las Empresas Públicas reciben del sector público.

De igual manera, en los reportes por fuente de financiamiento (páginas 89 y 90) se puede verificar el presupuesto de las Empresas Públicas con recursos del TGN para cada empresa, y siendo que esta fuente (TGN) corresponde a recursos recaudados y administrados por el Nivel Central, se puede evidenciar el apoyo presupuestario del TGN a las empresas.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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.)

*GUIDELINES:*

*Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:*

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- The identification of intended beneficiaries of the quasi-fiscal activity.*

*The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an*

enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

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

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información en relación a actividades cuasifiscales.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: I choose not to review this question

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but

additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información sobre los activos financieros del gobierno

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to financial assets is not presented.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: I choose not to review this question

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

*GUIDELINES:*

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.*

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información sobre los activos no financieros del gobierno

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to nonfinancial assets is not presented.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: I choose not to review this question

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

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**

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

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

**Comment:**

Los gastos devengados no pagados de la gestión anterior (o deuda flotante), son inscritos en el presupuesto, y se presentan en el Flujo Financiero (página 29) del TOMO I, en Uso de Fondos, como Amortización de la deuda flotante. ítem 3.2.2.4

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

**Government Reviewer**

Opinion: Agree

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, for at least the budget year?

(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.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key

issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

Si bien en el presupuesto se inscriben los gastos para Contingencias Judiciales, Provisiones para Gastos Corrientes y Capital, los mismos no están detallados en el TOMO I del proyecto de Presupuesto.

Solamente las asignaciones para Beneficios Sociales (pagos por concepto de retiros) se presentan en el Flujo Financiero (página 26 - 29). Líneas 1.2.1.1.3 (agregado) y 1.2.1.1.3. (consolidado)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to contingent liabilities is not presented.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current

payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de Presupuesto no incluye información relacionada a las proyecciones de pasivos futuros del gobierno y la sostenibilidad de las finanzas públicas al largo plazo.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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, for at least the budget year?

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto 2021 presenta las estimaciones de donación para la gestión (páginas 11, 13 16, 20 y 26).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Clasificadores Presupuestarios 2021:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/CLASIFICADORES\\_PRESUPUESTARIOS\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/CLASIFICADORES_PRESUPUESTARIOS_2021.pdf)

Comment:

El proyecto de presupuesto, en relación a los gastos tributarios, solamente presenta los gastos que se realizan con fuente de financiamiento "112 Tesoro General de la Nación - Papeles" que es a través de la emisión de certificados de crédito fiscal. Y se constituyen en un mecanismo que reduce el pago de tributos por el posterior uso o presentación de estos valores fiscales.

Los Clasificadores Presupuestarios establecen este tipo específico de financiamiento.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

Researcher Response

El presupuesto registra gastos con la fuente "112 Tesoro General de la Nación - Papeles", esto significa que estos gastos no se realizarán en efectivo, sino a través de certificados de crédito fiscal. Los beneficiarios finales de los certificados de crédito fiscal (que en muchos casos pueden ser negociables, es decir que se pueden vender) los utilizarán para el pago de impuestos, por lo que las recaudaciones finales de la administración tributaria en efectivo se reducirán, ya que algunas empresas pagaran sus impuestos en papeles. Es por lo tanto, que estos se consideran como gastos tributarios.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

Answer:

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

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

Comment:

En principio, la reforma tributaria de mediados de los años 80 eliminó las rentas destinadas en Bolivia.

Actualmente existen pocas rentas asignadas o destinadas para un fin específico como es en el caso de los ingresos por hidrocarburos que define porcentajes para fines específicos como la Renta Dignidad, el Fondo Indígena, el Fondo de Promoción a la Inversión en Hidrocarburos, etc.

En todo caso, todos los ingresos como impuestos, regalías, tasas y otros, son registrados en el presupuesto de ingresos (página 26).

El proyecto de Presupuesto no incluye una narrativa de las rentas destinadas.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for*



the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información sobre cómo se vincula el presupuesto con los objetivos de las políticas del gobierno.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: I choose not to review this question

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)?

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

El proyecto de presupuesto no presenta información plurianual y no presenta información sobre cómo se vincula el presupuesto con los objetivos de las políticas del gobierno.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se realiza la estimación del presupuesto plurianual el cual esta vinculado con un conjunto de metas de mediano plazo, pero estas se manejan de manera interna.

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?

*GUIDELINES:*

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMO1_PROYECTO_2021.pdf)

Comment:

Si bien la elaboración del proyecto de presupuesto comprende una cuantificación y apropiación del presupuesto a nivel de partida, que refleja, en cierta medida, las compras y adquisiciones de las diferentes entidades públicas; el proyecto de presupuesto (TOMO I) no presenta esta información no financiera sobre los insumos o adquisiciones.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, nonfinancial data on inputs are not presented.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

**Answer:**

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

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

**Comment:**

Si bien la elaboración del proyecto de presupuesto se realiza a nivel de categoría programática que detalla los programas, actividades y proyectos, cuya descripción señala el producto ó acción que se realizará; el proyecto de presupuesto (TOMO I) no presenta este detalle de información no financiera sobre los productos y resultados.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

**Answer:**

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

**Source:**

Proyecto de Presupuesto General del Estado 2021 (TOMO I):

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

**Comment:**

El proyecto de presupuesto (TOMO I) no presenta el detalle de información no financiera sobre los productos y resultados.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"*

*(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

Answer:

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

Source:

Presentación del proyecto de Presupuesto 2021:

<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGP/2021/Proy-PGE-2021.pdf>

Comment:

En la diapositiva 22 de la presentación del proyecto de Presupuesto 2021 se presenta un resumen de los bonos sociales que el Gobierno otorga a sectores/poblaciones vulnerables. Y, en la diapositiva 21 se presenta el pago de pensiones - jubilados.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Documento no disponible al público, los argumentos están descritos en la sección 1.

Government Reviewer

Opinion: Agree

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)?

**GUIDELINES:**

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

**Answer:**

a. Yes, a detailed timetable is released to the public.

**Source:**

Calendario de Formulación Presupuestaria (Resolución Bi-Ministerial N° 008/2019 de fecha 13 de marzo de 2019):  
[https://medios.economiayfinanzas.gob.bo/MH/documentos/2019/mefp/Biministerial\\_08-19\\_Calendario\\_Presupuestario.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/2019/mefp/Biministerial_08-19_Calendario_Presupuestario.pdf)  
Comunicado del Ministerio de Economía y Finanzas Públicas para la Formulación del PGE - Gestión 2021:  
<https://repositorio.economiayfinanzas.gob.bo/documentos/Banners/Comunicados/2020/MEFPVPCF-DGPGP-N06-2020.pdf>

**Comment:**

El Ministerio de Economía y Finanzas Públicas y el Ministerio de Planificación del Desarrollo aprobaron, mediante Resolución Bi-Ministerial N° 008/2019 de fecha 13 de marzo de 2019, el Calendario de Formulación Presupuestaria, que establece las actividades y plazos del proceso de Formulación Presupuestaria.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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.)

**GUIDELINES:**

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

d. No, information related to the macroeconomic forecast is not presented.

**Source:**

**Comment:**

No se tiene un Documento Preliminar a disposición del público, y se considera como no producido conforme a la metodología de la OBS.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: Se presenta información más allá de los elementos centrales, dicha se encuentra disponible en la presentación del Presupuesto:  
<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

IBP Comment

Se hace presente para esta y las preguntas siguientes, que el PBS se considera como no producido conforme a la metodología de la OBS.

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.)

*GUIDELINES:*

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

Answer:

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

Source:

Comment:

No se tiene un Documento Preliminar a disposición del público, y se considera como no producido conforme a la metodología de la OBS.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

b. Yes, the core information is presented for the government's expenditure policies and priorities.

Comments: Se presenta información la cual se encuentra en la presentación del Presupuesto:  
<https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Proy-PGE-2021.pdf>

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.)

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

Comment:

No se tiene un Documento Preliminar a disposición del público, y se considera como no producido conforme a la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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?

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no

information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

Comment:

No se tiene un Documento Preliminar a disposición del público, y se considera como no producido conforme a la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se presenta la información de nuevo financiamiento tanto externo como interno, además, se contempla el pago de interés.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI\\_PROYECTO\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/TOMOI_PROYECTO_2021.pdf)

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

*GUIDELINES:*

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Comment:

No se tiene un Documento Preliminar a disposición del público, y se considera como no producido conforme a la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: Se realizan estimaciones de los gastos multianuales (Presupuesto Plurianual), pero este no se incluye en el Presupuesto; vale decir, se lo maneja de manera interna.

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

*GUIDELINES:*

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*



To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

Tomo I adjunto a la Ley del Presupuesto 2020:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPub?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPub?gestion=2020)

Para generar los reportes en PDF se debe entrar a: Tipo de reporte: Tomo I; Opción Uno: ADMINISTRACIÓN PÚBLICA; y se puede elegir el presupuesto por nivel institucional, el flujo financiero, el presupuesto agregado y consolidado; y varios otros reportes.

Comment:

El Presupuesto aprobado contiene toda la información de los presupuestos para cada institución (instancia administrativa que realiza el gasto) y por nivel institucional. Asimismo, presenta diversos reportes de acuerdo a una clasificación económica.

El presupuesto no se publica bajo la clasificación por Finalidad y Función, aunque sí se presenta el detalle por programas. Y, solamente los gastos de inversión se presentan bajo una clasificación por sectores.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Cabe hacer presente que los reportes de la Estructura Programática del presupuesto de cada entidad, presentan los códigos correspondientes a la clasificación por Sector/Actividad Económica, y, por Finalidad y Función, para cada programa, proyecto y actividad; sin embargo estos reportes no presentan los montos presupuestados. Sería de utilidad que se presentarán adicionalmente reportes con los montos del presupuesto, por categoría programática, por Sector, y por Finalidad y Función.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Source:

Tomo I adjunto a la Ley del Presupuesto 2020:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPub?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPub?gestion=2020)

Para generar los reportes en PDF se debe entrar a: Tipo de reporte: Tomo I; Opción Uno: ADMINISTRACIÓN PÚBLICA; y se puede elegir el presupuesto por nivel institucional, el flujo financiero, el presupuesto agregado y consolidado; y varios otros reportes.

Comment:

El Presupuesto aprobado contiene toda la información de los presupuestos para cada institución (instancia administrativa que realiza el gasto) y por nivel institucional. Asimismo, presenta diversos reportes de acuerdo a una clasificación económica.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

**Answer:**

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

**Source:**

Detalle Institucional anexo a la Ley del Presupuesto 2020:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPub?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPub?gestion=2020)

Para generar los reportes en PDF se debe entrar a: Tipo de reporte: Detalle Institucional; Opción Uno: Presupuesto Institucional por Categoría Programática; y elegir la Entidad (institución) que se quiere analizar

**Comment:**

El Presupuesto Aprobado incluye el Detalle Institucional que contiene el presupuesto por programas de todas las instituciones públicas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

**Answer:**

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

**Source:**

Tomo I adjunto a la Ley del Presupuesto 2020:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPub?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPub?gestion=2020)

Para descargar estos reportes en PDF se debe entrar a: Tipo de reporte: Tomo I; Opción Uno: ADMINISTRACIÓN PÚBLICA; y se puede elegir el presupuesto agregado o consolidado de la Administración Pública o el flujo financiero.

**Comment:**

El Tomo I del presupuesto presenta tanto los ingresos tributarios como los ingresos no tributarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

**Answer:**

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

**Source:**

Tomo I adjunto a la Ley del Presupuesto 2020:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFPrRepPub?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFPrRepPub?gestion=2020)

Para descargar estos reportes en PDF se debe entrar a: Tipo de reporte: Tomo I; Opción Uno: ADMINISTRACIÓN PÚBLICA; y ahí se puede elegir el el flujo financiero.

También se puede obtener el reporte de ingresos de cada entidad en la opción Tipo de reporte: "Detalle Institucional"

**Comment:**

El Tomo I del proyecto de presupuesto presenta los ingresos en el flujo financiero del Sector Público. Asimismo, en el presupuesto institucional de cada entidad, se puede identificar todos los ingresos por separado.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Como bien señala el researcher, el Tomo I contiene información diferente y desagregada de los recursos públicos, sin embargo, llama la atención un detalle que la guía del cuestionario establece. Según la guía, se indica que para responder "a", el Presupuesto Aprobado durante el año debe presentar todas las fuentes individuales de ingresos, y los ingresos "otros" o "misceláneos" no exceden el 3% de todos los ingresos. Si consideramos el formato principal de presentación de los recursos públicos, que es "El Presupuesto Consolidado 2020", notaran que en la sección de recursos aparecen tres rubros bajo el denominativo de "Otros ingresos corrientes", "Otros Recursos de Capital" y "Otras Fuentes Internas", se considera que estos rubros son lo que la guía denomina "otros", pues son rubros que al final son una bolsa donde están recursos de varias fuentes que no son visibles. Sumando los recursos que están en estos tres items y comparándolos con el presupuesto total, vemos que la suma de estos tres representan el 29% del presupuesto de recursos, es decir, excede el 3% que se menciona en la guía. A razón de lo anterior, solo por este hecho se sugiere utilizar el inciso "b". Se considera que estos rubros deben desagregarse por la importancia que representan, por ejemplo "otras fuentes internas" es un grupo de recursos que hace referencia a fuentes de financiamiento que se utilizarán para equilibrar el presupuesto.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Gracias por los comentarios al revisor, sin embargo, el reporte que menciona del Presupuesto Consolidado es bastante resumido, pero existen varios otros reportes señalados como ser el flujo financiero, que sí detallan los ingresos, por lo que se sugiere mantener la respuesta.

**IBP Comment**

Se agradece el comentario del revisor, aunque tal como lo indica el investigador, una mayor desagregación de la información es posible de encontrarla en otros documentos descargables, por ejemplo en el FLUJO FINANCIERO CONSOLIDADO, del Tomo I, para la Administración pública. Por ello, se mantiene la respuesta seleccionada a)

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?

**GUIDELINES:**

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

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

Source:

Tomo I adjunto a la Ley del Presupuesto 2020:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprRepPub?gestion=2020](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprRepPub?gestion=2020)

Para descargar este reporte en PDF se debe entrar a: Tipo de reporte: Tomo I; Opción Uno: ADMINISTRACIÓN PÚBLICA; y elegir el reporte del flujo financiero.

Comment:

El Tomo I del presupuesto, en el flujo financiero, incluye la información del endeudamiento neto de la gestión, así como el pago de intereses del año. No presenta información sobre el stock o saldo de deuda.

Peer Reviewer

Opinion: Agree

Comments: Señalar que en el Tomo I, dentro del grupo de Administración Pública, existen varios formatos sobre flujo financiero, y dependiendo del formato que se revise, se puede acceder a la información que el researcher mencionó en sus comentarios.

Government Reviewer

Opinion: Agree

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.)

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

d. The Citizens Budget is not published.

Source:

De acuerdo a la metodología OBS el documento no se encuentra disponible al público puesto que ha sido publicado tarde. Ver preguntas sobre el CB

en la Sección 1.

Comment:

Sin embargo, el documento Presupuesto Ciudadano 2020 contiene los gastos e ingresos totales; variables macroeconómicas proyectadas; algunas de las políticas y proyectos relevantes en el presupuesto; y los datos de contacto del Ministerio de Economía como los teléfonos y el sitio web. Asimismo, incluye algunos conceptos y definiciones básicas del presupuesto y del ciclo de formulación presupuestaria; y otros datos sobre las transferencias a gobiernos subnacionales, las subvenciones, los presupuestos institucionales, etc.  
[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. The Citizens Budget provides information beyond the core elements.

Comments: Como señala el researcher el Presupuesto Ciudadano 2020 contiene los gastos e ingresos totales; variables macroeconómicas proyectadas; algunas de las políticas y proyectos relevantes en el presupuesto; y los datos de contacto del Ministerio de Economía como los teléfonos y el sitio web. Asimismo, incluye algunos conceptos y definiciones básicas del presupuesto y del ciclo de formulación presupuestaria; y otros datos sobre las transferencias a gobiernos subnacionales, las subvenciones, los presupuestos institucionales, etc. Se ha sugerido que el Presupuesto Ciudadano 2020 está disponible al tiempo.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The Citizens Budget provides the core information.

Comments: El Presupuesto Ciudadano se publica anualmente, aunque en ciertas gestiones con rezago.

[https://medios.economiayfinanzas.gob.bo/MH/documentos/DC\\_interes/2019/PRESUPUESTO-CIUADADANO-PGE\\_-\\_2019.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/DC_interes/2019/PRESUPUESTO-CIUADADANO-PGE_-_2019.pdf)

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_GESTI%C3%93N\\_2021\(1\).pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_GESTI%C3%93N_2021(1).pdf)

IBP Comment

Tal como se indicó en la pregunta CB-2a, el presupuesto ciudadano ha sido considerado como publicado tarde. Por tanto se mantiene la respuesta actual d) para esta y en el mismo tenor, para las preguntas siguientes.

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

*GUIDELINES:*

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

Answer:

d. A Citizens Budget is not published.

Source:

Comment:

De acuerdo a la metodología OBS el documento no se encuentra disponible al público puesto que ha sido publicado tarde.

Sin embargo, el documento se difunde vía web:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El documento se difunde vía web, no se ha identificado otra fuente de difusión, como bien señala el researcher, mediante el siguiente link se puede acceder al CB 2020:

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Presupuesto Ciudadano se lo difunde mediante la pagina web del Ministerio de Economía y Finanzas Públicas, a su vez, este se lo imprime y se lo entrega en las distintas capacitaciones que se van realizando a lo largo de la gestión.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADANO_2020.pdf)

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

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

Answer:

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

Source:

Comment:

De acuerdo a la metodología OBS el documento no se encuentra disponible al público puesto que ha sido publicado tarde.

De todas maneras, no se conoce que se hayan establecido mecanismos para identificar los requisitos del público para la información del Presupuesto Ciudadano.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Como señala el researcher, no se conoce que se hayan establecido mecanismos para identificar los requisitos del público para la información del Presupuesto Ciudadano. Sin embargo, se considera que los CB han evolucionando positivamente, si se compara con versiones anteriores, se notaran cambios positivos.

Government Reviewer

Opinion: I choose not to review this question

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

**GUIDELINES:**

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is*

published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

d. No citizens version of budget documents is published.

Source:

Comment:

Si bien se cuenta con una versión ciudadana del presupuesto Aprobado, de acuerdo a la metodología OBS el documento no se encuentra disponible al público puesto que ha sido publicado tarde.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Solo se dispone del CB 2020 del Presupuesto Aprobado.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se cuenta con una versión "ciudadana" del presupuesto, denominado "Presupuesto Ciudadano" el cual se encuentra disponible al público.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto\\_ciudadano/PRESUPUESTO\\_CIUADADANO\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/presupuesto_ciudadano/PRESUPUESTO_CIUADADANO_2020.pdf)

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

*GUIDELINES:*

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

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

Source:

El Ministerio de Economía publica regularmente los reportes de ejecución del presupuesto de gastos, total por entidad, en su sitio web:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:

Sin embargo, no es posible acceder a los reportes intermedios (de los diferentes meses) sino solamente al último, puesto que el sistema genera el reporte en el momento de la consulta, reemplazando el reporte anterior, Por lo tanto, como se explicó en la sección 1, y de acuerdo a la metodología OBS, se considera que estos reportes son de uso interno, no disponibles al público.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Según lo comentado en la sección 1, y en especial en la respuesta a la pregunta IYRs-6a, se considera que el documento no está disponible al público.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: El Ministerio de Economía publica de manera periódica los informes de ejecución del Presupuesto y Ejecución por Entidad, en su sitio web: [https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

None of the above

Source:

Comment:

Como se explicó en la sección 1, y de acuerdo a la metodología OBS, se considera que estos reportes son de uso interno, no disponibles al público.

Peer Reviewer

Opinion: Agree

Comments: Según lo comentado en la sección 1, y en especial en la respuesta a la pregunta IYRs-6a, se considera que el documento no está disponible al público.

Government Reviewer

Opinion: Disagree

Suggested Answer: Clasificación administrativa

Comments: El Ministerio de Economía y Finanzas Públicas publica periódicamente la información del Presupuesto y Ejecución por Entidad: [https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria;jsessionid=Qg6YtNXMQ12oAV58K1CK0jLKM6QkjkpOYQz-XRkHmZ2dCl68NnJ!2141284520](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria;jsessionid=Qg6YtNXMQ12oAV58K1CK0jLKM6QkjkpOYQz-XRkHmZ2dCl68NnJ!2141284520)

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

*GUIDELINES:*

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

Answer:

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

Source:

El IYR se considera de uso interno, por lo tanto no disponible al público conforme a la metodología de la OBS

Comment:

No se tiene ninguna fuente de información que presente la ejecución presupuestaria por programa.

Peer Reviewer

Opinion: Agree



Comments: Según lo comentado en la sección 1, y en especial en la respuesta a la pregunta IYRs-6a, se considera que el documento no está disponible al público.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se elaboran los IYR los cuales se los maneja de manera interna.

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?

*GUIDELINES:*

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

Answer:

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

Source:

Reportes de Estadísticas de Presupuesto y Ejecución por Entidad:

[https://sigep.sigma.gob.bo/sigep\\_publico/faces/SFprEjecucionPresupuestaria](https://sigep.sigma.gob.bo/sigep_publico/faces/SFprEjecucionPresupuestaria)

Comment:

Si bien el reporte de Estadísticas de Presupuesto y Ejecución por Entidad, compara la ejecución presupuestaria con relación al presupuesto aprobado; el IYR se considera de uso interno, por lo tanto no disponible al público conforme a la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Comments: Según lo comentado en la sección 1, y en especial en la respuesta a la pregunta IYRs-6a, se considera que el documento no está disponible al público.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se realiza la comparación del presupuesto ejecutado y el aprobado en el reporte de Estadísticas de Presupuesto y Ejecución por Entidad.

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

*GUIDELINES:*

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

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

Source:

Comment:

El IYR se considera de uso interno, por lo tanto no disponible al público conforme a la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Comments: Según lo comentado en la sección 1, y en especial en la respuesta a la pregunta IYRs-6a, se considera que el documento no está disponible al público.

Government Reviewer

Opinion: I choose not to review this question

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

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

Comment:

El IYR se considera de uso interno, por lo tanto no disponible al público conforme a la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Comments: Según lo comentado en la sección 1, y en especial en la respuesta a la pregunta IYRs-6a, se considera que el documento no está disponible al público.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Se presenta informes anuales, los cuales son de uso interno.

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?

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

Comment:

El IYR se considera de uso interno, por lo tanto no disponible al público conforme a la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Comments: Según lo comentado en la sección 1, y en especial en la respuesta a la pregunta IYRs-6a, se considera que el documento no está disponible al público.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: En los informes se realiza la comparación de ingresos reales con el ingreso estimado, esto de manera interna.

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?

*GUIDELINES:*

*Question 74 asks about three key estimates related to borrowing and debt:*

- the amount of net new borrowing so far during the year;*
- the central government's total debt burden at that point in the year; and*
- the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:

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

Source:

Comment:

El IYR se considera de uso interno, por lo tanto no disponible al público conforme a la metodología de la OBS.

Peer Reviewer

Opinion: Agree

Comments: Según lo comentado en la sección 1, y en especial en la respuesta a la pregunta IYRs-6a, se considera que el documento no está disponible al público.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se realizan estimaciones que contemplan el financiamiento (externo e interno) y el pago de intereses, los cuales se maneja de manera interna.

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.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

**Answer:**

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

**Source:**

**Comment:**

El IYR se considera de uso interno, por lo tanto no disponible al público conforme a la metodología de la OBS.

**Peer Reviewer**

Opinion: Agree

Comments: Según lo comentado en la sección 1, y en especial en la respuesta a la pregunta IYRs-6a, se considera que el documento no está disponible al público.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

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

Comments: Se especifica el monto de la deuda y si esta es interna o externa.

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

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

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

Source:

Comment:

No se tiene un documento de Revisión de mitad de año (MYR) disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Se dispone del Informe Fiscal Primer Semestre 2020.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor\\_Fiscal\\_I-Sem\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor_Fiscal_I-Sem_2020.pdf)

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

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

Answer:

d. No, expenditure estimates have not been updated.

Source:

Comment:

No se tiene un documento de Revisión de mitad de año (MYR) disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En el Informe Fiscal Primer Semestre 2020, se actualiza las estimaciones de gasto en función a las cifras fiscales observadas.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor\\_Fiscal\\_I-Sem\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor_Fiscal_I-Sem_2020.pdf)

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

**GUIDELINES:**

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

Comment:

No se tiene un documento de Revisión de mitad de año (MYR) disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En el Informe Fiscal Primer Semestre 2020, se actualiza las estimaciones de gasto en función a las cifras fiscales observadas.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor\\_Fiscal\\_I-Sem\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor_Fiscal_I-Sem_2020.pdf)

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

Comment:

No se tiene un documento de Revisión de mitad de año (MYR) disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Se tiene la clasificación administrativa y económica.

Comments: En el Informe Fiscal Primer Semestre 2020, se actualiza las estimaciones de gasto en función a las cifras fiscales observadas.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor\\_Fiscal\\_I-Sem\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor_Fiscal_I-Sem_2020.pdf)

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

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

Source:

Comment:

No se tiene un documento de Revisión de mitad de año (MYR) disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

*GUIDELINES:*

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Comment:

No se tiene un documento de Revisión de mitad de año (MYR) disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En el Informe Fiscal Primer Semestre 2020, se actualiza las estimaciones del ingreso en función a las cifras fiscales observadas.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor\\_Fiscal\\_I-Sem\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor_Fiscal_I-Sem_2020.pdf)

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

Answer:

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

Source:

Comment:

No se tiene un documento de Revisión de mitad de año (MYR) disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En el Informe Fiscal Primer Semestre 2020, se actualiza las estimaciones del ingreso en función a las cifras fiscales observadas.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor\\_Fiscal\\_I-Sem\\_2020.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VTCP/DGAPF/Infor_Fiscal_I-Sem_2020.pdf)

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

Answer:

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

Source:

Comment:

No se tiene un documento de Revisión de mitad de año (MYR) disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En el Informe Fiscal Primer Semestre 2020, se actualiza las estimaciones del ingreso en función a las cifras fiscales observadas.



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?

**GUIDELINES:**

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

**Answer:**

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

**Source:**

**Comment:**

No se tiene un documento de Revisión de mitad de año (MYR) disponible al público.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: I choose not to review this question

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?

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

Answer:

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

Source:

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

El Informe Fiscal 2019 no presenta las diferencias entre el presupuesto aprobado y la ejecución.  
Solamente hay una breve referencia a la ejecución en relación al presupuesto aprobado, correspondiente a la Inversión Pública Subnacional específicamente (gráfico de la página 47)

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En el Informe Fiscal 2019 se hace referencia a la ejecución en relación al presupuesto aprobado, correspondiente a la Inversión Pública Subnacional específicamente (gráfico de la página 47).

[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

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

*GUIDELINES:*

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

Answer:

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

Source:

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

Bajo una clasificación económica:

Del Sector Público No Financiero: páginas: 33, 54, 55 y 79

Del Gobierno General: página 90

Flujo de caja del Tesoro General de la Nación (fondos que administra el nivel central como los provenientes de impuestos): página 125

Bajo una clasificación Administrativa:

Se presentan los gastos de Capital de las diferentes instancias del Gobierno Central, de los gobiernos subnacionales y otras entidades: páginas 42, 43, 113 y 116.

Y, entre las páginas 125 – 139 presenta de manera separada los Flujos de Caja del Tesoro General de la Nación, de los Gobiernos Departamentales, Gobiernos Municipales, y otras instancias descentralizadas.

Bajo una clasificación funcional:

Se presentan datos de ejecución por sector económico, solamente de la Inversión Pública: páginas 47, 48 y 117.

Peer Reviewer

Opinion: Agree

Comments: Se dispone de información según la clasificación administrativa y económica, lamentablemente no se dispone según la categoría funcional, o también denominado por Finalidad y Función (ver [https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/CLASIFICADORES\\_PRESUPUESTARIOS\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/CLASIFICADORES_PRESUPUESTARIOS_2021.pdf))

Government Reviewer  
Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Source:

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:

[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

Bajo una clasificación económica:

Del Sector Público No Financiero: páginas: 33, 54, 55 y 79

Del Gobierno General: página 90

Flujo de caja del Tesoro General de la Nación (fondos que administra el nivel central como los provenientes de impuestos): página 125

Bajo una clasificación Administrativa:

Se presentan los gastos de Capital de las diferentes instancias del Gobierno Central, de los gobiernos subnacionales y otras entidades: páginas 42, 43, 113 y 116.

Y, entre las páginas 125 – 139 presenta de manera separada los Flujos de Caja del Tesoro General de la Nación, de los Gobiernos Departamentales, Gobiernos Municipales, y otras instancias descentralizadas.

Bajo una clasificación funcional:

Se presentan datos de ejecución por sector económico, solamente de la Inversión Pública: páginas 47, 48 y 117.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

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

Source:

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:

[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

El documento solamente presenta el gasto relacionado a los programas de Transferencias directas a la población y otros, como ser el Bono Juancito Pinto, Programa de Protección Social Madre Niño Niña, Renta Universal de Vejez y el Bono Juana Azurduy. (página 36)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

*GUIDELINES:*

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

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

Source:

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:

[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

El Informe Fiscal 2019 no presenta las diferencias entre los ingresos aprobados y la recaudación real (ejecutada)

Peer Reviewer

Opinion: Agree

Comments: Es correcta la afirmación del researcher, el documento solo presenta información a nivel de ejecución, no se compara con información programada.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

Answer:

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

Source:

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:

[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

El documento presenta un detalle de los conceptos de ingreso y por categoría en las páginas 79, 90 y 125.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

Answer:

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

Source:

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

El documento presenta un detalle de los ingresos por los diferentes conceptos de recaudación, en las páginas 26,28, 95, 98, y 99.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: La guía establece que el informe de fin de año debe presentar todas las fuentes de ingresos en forma individual y los ingresos "otros" o "misceláneos" no deben exceder el tres por ciento de todos los ingresos. Si consideramos el cuadro que está en la página 81, y de ese cuadro en la sección de ingresos sumamos los montos que figuran en los rubros de "Otros ingresos" y "Otros ingresos de capital" y relacionamos con el total de ingresos, notaremos que la proporción asciende a 9%, por tanto, no se estaría cumpliendo con el 3% que establece la guía. Como no se cumple este último requisito es que se sugiere utilizar la opción "b".

Government Reviewer

Opinion: Agree

Researcher Response

Se agradece los comentarios del revisor. Estamos de acuerdo, "Otros" ingresos, representa más del 3% que establece la metodología, por lo que se modifica la respuesta, siendo lo correcto el inciso b.

IBP Comment

Se agradece el comentario del revisor y se revisa la respuesta de una a) a una b) según los antecedentes aportados por el/ella en cuanto a la proporción de la categoría "otros ingresos" ascendiendo a 9%

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?

*GUIDELINES:*

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year*

for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

El documento incluye información y datos sobre el endeudamiento y el pago de intereses, sin embargo no presenta la diferencias en relación a las estimaciones iniciales del presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

Comment:

El documento no presenta información de la deuda referida a las diferencias con las estimaciones iniciales del presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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?

**GUIDELINES:**

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

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

**Source:**

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

**Comment:**

El documento contiene datos de los principales indicadores macroeconómicos reales registrados en 2019 (página 157), pero no presenta las diferencias en relación a las estimaciones iniciales.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: I choose not to review this question

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

**Answer:**

None of the above

**Source:**

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

**Comment:**

El documento no presenta las diferencias en relación a las estimaciones iniciales.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: I choose not to review this question

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

**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

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

**Source:**

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

**Comment:**

El documento no presenta este tipo de información en relación a las estimaciones iniciales.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: I choose not to review this question

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

**GUIDELINES:**

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

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

**Source:**

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

**Comment:**

El documento no presenta este tipo de información en relación a las estimaciones iniciales.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: I choose not to review this question



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?

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

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

**Source:**

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

**Comment:**

El documento no presenta información de los fondos aprobados para políticas en favor de poblaciones empobrecidas en relación a los resultados reales.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: I choose not to review this question

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

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

e. Not applicable/other (please comment).

**Source:**

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicaci%C3%B3n/Otros/boletin_fiscal.pdf)

**Comment:**

No existen fondos extrapresupuestarios, todos los recursos debe ser inscritos en el presupuesto.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

**Source:**

Boletín Económico - Informe Fiscal 2019 publicado por el Ministerio de Economía y Finanzas Públicas:  
[https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicacion%20Otros/boletin\\_fiscal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/2020/Comunicacion%20Otros/boletin_fiscal.pdf)  
Estados Financieros del Órgano Ejecutivo del Estado Plurinacional – Gestión 2019:  
<http://vmpe.economiayfinanzas.gob.bo/EstadosFin/20190000BAGE.PDF>  
Estados Financieros de las diferentes instituciones del Sector Público por años:  
<http://vmpe.economiayfinanzas.gob.bo/financiera0.asp>

**Comment:**

Los Estados Financieros del Órgano Ejecutivo – Gestión 2019 fueron publicados de manera separada al Boletín Económico - Informe Fiscal 2019.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c"

may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

Sitio de la Contraloría General del Estado que explica cada uno de los tipos de Auditoría y que permite buscar los informes de Auditoría:

AUDITORÍA FINANCIERA:

<https://www.contraloria.gob.bo/portal/Auditor%C3%ADa/Auditor%C3%ADaFinanciera.aspx>

AUDITORIA ESPECIAL:

<https://www.contraloria.gob.bo/portal/Auditor%C3%ADa/Auditor%C3%ADaEspecial.aspx>

AUDITORÍA OPERACIONAL Y AUDITORÍA DE PROYECTOS DE INVERSIÓN PÚBLICA:

<https://www.contraloria.gob.bo/portal/Auditor%C3%ADa/Auditor%C3%ADaOperacional.aspx>

<https://www.contraloria.gob.bo/portal/Auditor%C3%ADa/Auditor%C3%ADadeProyectosdelInversi%C3%B3nP%C3%BAblica.aspx>

Para encontrar ejemplos de los informes de auditoría, marcar la casilla texto y escribir la palabra correspondiente al tipo de auditoría, por ejemplo "financiera"

Cartilla didáctica Informativa de "Control Gubernamental 2018" que resume los tipos de auditoría:

<https://www.contraloria.gob.bo/portal/Comunicaci%C3%B3n/Publicaciones/CuadernosInformativos.aspx>

Comment:

Se realizan los tres tipos de auditorías (y otras adicionales). La Contraloría General del Estado publica los informes en su sitio web.

La Auditoría Financiera es la referente a los estados financieros, la situación patrimonial y financiera, los flujos de efectivo, la ejecución presupuestaria de recursos y gastos, los cambios en la cuenta ahorro-inversión-financiamiento; y si la información financiera se encuentra presentada de acuerdo con los criterios establecidos.

La Auditoría Especial es la que se refiere al cumplimiento del ordenamiento jurídico administrativo y otras normas legales aplicables, y obligaciones contractuales.

Y las Auditorías Operacional y la de proyectos de Inversión Pública, son las que tienen como propósito el expresar una opinión sobre la eficiencia, eficacia, y economía de las operaciones; y examinan el desempeño de todo o parte de un proyecto de inversión pública y/o de la entidad gestora del mismo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

Answer:

d. No expenditures have been audited.

Source:

Comment:

La Contraloría General del Estado no realiza una auditoría al Presupuesto y su Ejecución.

Realiza auditorías específicas conforme a su programación anual, o según casos de denuncia y otros.

Dada la metodología de la OBS, no se ha considerado disponible al público un Informe de Auditoría del Presupuesto y su Ejecución para el año fiscal, como se explica en la sección 1, por lo que se elige la respuesta d.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Las auditorías se realizan dentro de cada entidad.

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

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

Answer:

d. No extra-budgetary funds have been audited.

Source:

Comment:

No existen fondos extrapresupuestarios. Todo recurso público debe ser inscrito en el presupuesto.

Peer Reviewer  
Opinion: Disagree

Suggested Answer:

d. No extra-budgetary funds have been audited.

Comments: Según la guía, si el AR no está disponible la pregunta debe responderse como "d" esto se reafirma si vemos el mensaje en la parte superior de la pregunta, que dice "If AR-2=D, Questions 98, 99, 101 and 102 must all equal D and Question 100 must all B"

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

Se agradece el comentario del revisor. Efectivamente, conforme a la metodología de la OBS, esta respuesta debe ser D dado que el informe de auditoría no se considera disponible al público. Se selecciona la respuesta d)

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

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

Answer:

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

Source:

Comment:

No se tiene un documento que sea un Informe de Auditoría anual del presupuesto

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

Answer:

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

Source:

Comment:

No se tiene un documento que sea un Informe de Auditoría anual del presupuesto. Y no se tiene evidencia de que exista algún informe del Ejecutivo con estas características.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. No, the executive does not report on steps it has taken to address audit findings.

Comments: Según la guía, si el AR no está disponible la pregunta debe responderse como "d" esto se reafirma si vemos el mensaje en la parte superior de la pregunta, que dice "If AR-2=D, Questions 98, 99, 101 and 102 must all equal D and Question 100 must all B"

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.*

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

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

Source:

Comment:

No se tiene un documento que sea un Informe de Auditoría anual del presupuesto. Y no se tiene evidencia de que exista algún informe público de la Contraloría o del Legislativo sobre las medidas que ha tomado el Ejecutivo en relación a recomendaciones de auditoría.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Comment:

Hasta el año 2009 había una institución denominada Unidad de Programación Fiscal - UPF, que entre otras atribuciones tenía la de elaborar el Programa Fiscal de Gobierno y garantizar su consistencia con el Presupuesto General de la Nación. Era una entidad desconcentrada del Ministerio de Hacienda que, sin embargo, tenía dependencia funcional del Viceministro del Tesoro y Crédito Público. Fue cerrada mediante el Decreto Supremo N° 207, 15 de julio de 2009  
<https://www.lexivox.org/norms/BO-DS-N207.html>

Peer Reviewer

Opinion: Agree

Comments: De acuerdo con la selección del researcher. Solo como comentario, existe dentro del legislativo una comisión denominada Comisión de Planificación, Política Económica y Finanzas, sin embargo, se puede decir que esta comisión no cumple con el requisito de NO PARTIDARIO, esta comisión está compuesta por diputados, en su mayoría del oficialismo.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

Answer:

d. 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.

Source:

Comment:

No hay una Institución Fiscal Independiente (IFI)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain*

sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

No hay una Institución Fiscal Independiente (IFI)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

*GUIDELINES:*

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

d. Never, or there is no IFI.

Source:

Comment:

No hay una Institución Fiscal Independiente (IFI)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws*



that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

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

Source:

<http://www.diputados.bo/sites/default/files/leyes/2021/informes/INF-PL-001-2020.pdf>

Comment:

No se tiene ningún debate o diálogo con el Legislativo previo a la presentación del proyecto de Presupuesto General, que luego sí es considerado en primera instancia por la Comisión de Planificación, Política Económica y Finanzas de la Cámara de Diputados de la Asamblea Legislativa Plurinacional de Bolivia (se puede verificar en el informe INF-CPPEyF-No.001 sobre el proyecto de Presupuesto General del Estado 2021)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

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

Source:

[https://medios.economiayfinanzas.gob.bo/MH/documentos/normas\\_leyes/NCPE\\_oficial.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/normas_leyes/NCPE_oficial.pdf)

[https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley\\_2042\\_DE\\_ADMINISTRACION\\_PRESUPUESTARIA.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley_2042_DE_ADMINISTRACION_PRESUPUESTARIA.pdf)  
Nota de la Asamblea Legislativa Plurinacional que cita la recepción del proyecto de Presupuesto:  
<http://www.diputados.bo/sites/default/files/leyes/2021/inicial/PL-001-2020.pdf>  
Notas de prensa que corroboran la fecha de presentación del proyecto de presupuesto, incluyendo una copia de la nota de remisión enviada por la Presidencia:  
<https://viralbolivia.info/2020/10/presidenta-remite-a-la-alp-el-presupuesto-de-2021-que-destina-el-101-para-la-salud/>  
[https://www1.abi.bo/abi\\_/?i=458824](https://www1.abi.bo/abi_/?i=458824)

Comment:

El Artículo 321 de la Constitución Política del Estado establece que el Órgano Ejecutivo presentará a la Asamblea Legislativa Plurinacional, al menos dos meses antes de la finalización de cada año fiscal, el proyecto de ley del Presupuesto General para la siguiente gestión anual.

La Ley 2042 de Administración Presupuestaria de diciembre de 1999 establece que el ejercicio fiscal comprende del 1° de enero al 31 de diciembre de cada año.

Los enlaces verifican que la fecha de presentación del proyecto de Presupuesto General del Estado 2021 por parte del Ejecutivo a la Asamblea Legislativa Plurinacional, es el 30 de octubre de 2020 (dos meses antes del inicio del año presupuestario).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

Answer:

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

Source:

Ley No. 1267 del Presupuesto General del Estado 2020:

<https://cache.sigma.gob.bo/pptos/2020/TOMOUNO/DOCUMENTOS/LEYDGE.pdf>

Comment:

El proyecto de Presupuesto General 2020 fue aprobado por la Asamblea Legislativa Plurinacional el 18 de diciembre de 2019. Antes del inicio del ejercicio presupuestario.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

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

Source:

Constitución Política del Estado:

[https://medios.economiayfinanzas.gob.bo/MH/documentos/normas\\_leyes/NCPPE\\_oficial.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/normas_leyes/NCPPE_oficial.pdf)

Normas básicas del Sistema de Presupuesto:

[https://sea.gob.bo/digesto/CompendioII/Q/180\\_A\\_225558.pdf](https://sea.gob.bo/digesto/CompendioII/Q/180_A_225558.pdf)

Comment:

El artículo 158 de la Constitución Política del Estado, establece que es atribución de la Asamblea Legislativa Plurinacional, aprobar el Presupuesto General del Estado presentado por el Órgano Ejecutivo. Recibido el proyecto de ley, éste deberá ser considerado en la Asamblea Legislativa Plurinacional dentro del término de sesenta días. En caso de no ser aprobado en este plazo, el proyecto se dará por aprobado.

Por otro lado, de acuerdo a las Normas básicas del Sistema de Presupuesto R.S. 225558 de diciembre de 2005, el Ministerio de Economía, como Órgano Rector, tiene la atribución de ajustar, agregar y consolidar el Proyecto de Presupuesto Público para su remisión y tratamiento por el H. Congreso Nacional, así como las modificaciones que requieran ser consideradas por esa instancia legislativa.

Si bien, la norma la otorga la potestad de cambiar el presupuesto, en la práctica no se realizan mayores cambios.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: La pregunta establece un elemento central de valoración, referido, a la autoridad ilimitada de la legislatura para modificar el presupuesto, sin embargo, se considera que existe un resquicio en la norma que limita la autoridad de la legislatura, que tiene que ver con el tiempo máximo que tiene la legislatura para su aprobación, es decir, si en caso no existe un consenso en el legislativo para la aprobación del presupuesto en un plazo de 60 días, éste se dará por aprobado. Este escenario favorece al ejecutivo, y reduce el incentivo de este para comprometerse con la propuesta de presupuesto, y sin duda, establece un límite al rol que puede desempeñar la legislatura. Debido a lo anterior se considera la respuesta "b". Finalmente, frente a un escenario como el que establece nuestra normativa, existen experiencias que muestran otras salidas alternativas hasta lograr un consenso. Por ejemplo, en Canada, el Reino Unido y EEUU la legislatura debe sancionar medidas especiales para permitir la ejecución del gasto. O existen otros casos donde el presupuesto de la gestión anterior sigue operando (Colombia, Portugal, Uruguay y otros). Es decir, si bien es cierto que existirá un plazo, este no debiera limitar el rol de la legislatura para lograr los ajustes y consensos necesarios para la aprobación del presupuesto, pues bajo la normativa actual, el ejecutivo solo debe esperar ese tiempo y tendrían su propuesta aprobada, y el rol de la legislatura sin duda se limita a ese plazo.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradecen los comentarios del revisor. Sin embargo los ejemplos de la metodología OBS no se refieren al tiempo. El tiempo no puede ser considerado como una limitación al poder de la legislatura para enmendar la propuesta, dado que dicha variable es un requisito indispensable para que tal acción ocurra oportunamente. Se hace pertinente entonces mantener la selección a)

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

**GUIDELINES:**

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Source:

<https://www.paginasiete.bo/nacional/2019/12/18/senado-sanciona-ley-del-presupuesto-general-del-estado-2020-la-remite-al-ejecutivo-para-su-promulgacion-240825.html>

<http://www.diputados.bo/prensa/noticias/c%C3%A1mara-de-diputados-aprob%C3%B3-proyecto-de-ley-del-presupuesto-general-del-estado-2020>

<http://www.diputados.bo/sites/default/files/leyes/2021/informes/INF-PL-001-2020.pdf>

Comment:

El presupuesto aprobado utilizado en la encuesta OBS, que es el de la gestión 2020, fue aprobado sin modificaciones, como se puede verificar en la nota de prensa. Entre la formulación de este presupuesto y la aprobación se dio el cambio de gobierno en un contexto de conflictividad política, y a momento de su aprobación estaba en ejercicio el gobierno transitorio.

Si bien el Presupuesto fue aprobado sin modificaciones, de acuerdo al sitio web de la Cámara de Diputados, hubo una modificación en el artículo 21, párrafo III del texto de la Ley.

El Presupuesto 2021, de igual manera coincidió con un cambio de gobierno previo a su aprobación, sin embargo, este sí tuvo modificaciones como se puede verificar en el informe INF-CPPEyF-No.001 de la Comisión de Planificación, Política Económica y Finanzas de la Cámara de Diputados de la Asamblea Legislativa Plurinacional de Bolivia.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.

Comments: El researcher menciona el informe INF-CPPEyF-No.001 de la Comisión de Planificación, Política Económica y Finanzas de la Cámara de Diputados de la Asamblea Legislativa Plurinacional de Bolivia, referido al proyecto de presupuesto 2021, en este documento se indica "(...) Proyecto de Ley: "LEY DEL PRESUPUESTO GENERAL DEL ESTADO – GESTIÓN 2021", proyecto de Ley que fue observado por las inconsistencias en el cálculo de los Ingresos y Gastos Fiscales, así como la inexistencia de las Fuentes de Financiamiento para la Inversión Pública, y por unanimidad en la Segunda Sesión de Comisión de fecha 2 de diciembre de 2020, se pidió se mande en consulta para que el nuevo Órgano Ejecutivo se manifieste sobre el presente proyecto de Ley para que subsane las observaciones o en su caso las modificaciones del mismo (...)" . Como resultado de ese proceso se dieron modificaciones al proyecto de PGE 2021, que fue presentado por el gobierno de transición. Por esa razón sugerimos el inciso "b", por la influencia que tuvo la comisión que es parte de la cámara de diputados.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor. Ahora bien, cabe indicar que esta pregunta hace referencia al presupuesto aprobado para el período fiscal que se analiza en la OBS actual. En este caso para el 2020. En ese sentido, cabe apreciar que tal como lo indica el investigador, el presupuesto aprobado 2020 no sufrió modificaciones durante su tramitación. Por lo tanto, por razones de consistencia metodológica entre países, cabe mantener la respuesta seleccionada c). Ahora bien, se hacen presente las observaciones respecto del presupuesto aprobado 2021.

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

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one)*

that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

b. 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.

Source:

Reglamento General de la Cámara de Diputados:

<http://www.diputados.bo/sites/default/files/reglamentogral.pdf>

Informe INF-CPPEyF-No.001 de la Comisión de Planificación, Política Económica y Finanzas de la Cámara de Diputados de la Asamblea Legislativa Plurinacional de Bolivia:

<http://www.diputados.bo/sites/default/files/leyes/2021/informes/INF-PL-001-2020.pdf>

Comment:

De acuerdo al artículo 123 del Reglamento General de la Cámara de Diputados, las Comisiones dispondrán de un plazo improrrogable de quince días hábiles para emitir sus informes.

El proyecto de Presupuesto 2021 fue analizado por la Comisión de Planificación, Política Económica y Finanzas de la Cámara de Diputados de la Asamblea Legislativa Plurinacional de Bolivia como se puede verificar en el informe INF-CPPEyF-No.001 publicado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

Answer:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Reglamento General de la Cámara de Diputados:

<http://www.diputados.bo/sites/default/files/reglamentogral.pdf>

Nota de Prensa de la Cámara de Diputados sobre el tratamiento del Presupuesto 2020:

<http://www.diputados.bo/prensa/noticias/c%C3%A1mara-de-diputados-aprob%C3%B3-proyecto-de-ley-del-presupuesto-general-del-estado-2020>

Informe INF-CPPEyF-No.001 de la Comisión de Planificación, Política Económica y Finanzas de la Cámara de Diputados de la Asamblea Legislativa

Plurinacional de Bolivia, sobre el Presupuesto 2021:  
<http://www.diputados.bo/sites/default/files/leyes/2021/informes/INF-PL-001-2020.pdf>

Comment:

Los comités o comisiones sectoriales del órgano legislativo no han revisado el proyecto de presupuesto. El artículo 121 del Reglamento General de la Cámara de Diputados establece que los Proyectos de Ley serán remitidos directamente por la Presidencia de la Cámara, a la Comisión que corresponda.

El proyecto de Presupuesto, fue derivado a la Comisión de Planificación, Política Económica y Finanzas de la Cámara de Diputados, como se puede verificar en los enlaces relacionados al tratamiento del Presupuesto 2020 y 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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?

*GUIDELINES:*

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Peticiones de Informe Escrito:  
<https://web.senado.gob.bo/legislativa/pie>  
(buscar la palabra "Presupuesto" y la gestión)

Comment:

Se conoce que en diferentes ocasiones, el legislativo presenta peticiones de informe que el ejecutivo debe responder, en diferentes temas, sin embargo no se publican los contenidos de los hallazgos o recomendaciones que realiza el legislativo sobre estos temas.

La Asamblea Legislativa no realiza un examen específico sobre la ejecución del Presupuesto; sino, se han planteado diferentes peticiones de informe desde la Asamblea hacia el Ejecutivo sobre distintos temas puntuales que conllevan el análisis de un presupuesto determinado relacionado a un problema o asunto que los miembros de la Asamblea deciden fiscalizar.

(PIE 032/2020-2021; PIE 445/2019-2020)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, a committee did not examine in-year implementation.

Comments: Según establece la guía, en la siguiente situación "If the answer to IYRS-2 is D, then the answer to Q114 must be D.", la respuesta a la interrogante debe ser "d".

Government Reviewer  
Opinion: Agree

IBP Comment

Aún cuando se ha establecido que los IYR no han sido puestos a disposición oportunamente al público, con la evidencia proporcionada en esta ocasión por el investigador, ha quedado demostrado que existen, al menos, actividades de revisiones específicas por parte de la legislatura a la implementación del presupuesto aprobado. Aquello, permite al menos sostener la respuesta c)

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?

*GUIDELINES:*

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

Answer:

d. 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.

Source:

DECRETO SUPREMO N° 3607 Reglamento de Modificaciones Presupuestarias:

[https://medios.economiayfinanzas.gob.bo/MH/documentos/2018/mefp/D.S.\\_N%C2%BA\\_3607\\_Reglamento\\_de\\_Modificaciones\\_Presupuestarias.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/2018/mefp/D.S._N%C2%BA_3607_Reglamento_de_Modificaciones_Presupuestarias.pdf)

Comment:

Los traspasos denominados interinstitucionales, que son transferencias y asignaciones de recursos entre entidades públicas; y los traspaso intrainstitucionales, que son reasignaciones de recursos al interior de cada entidad pública; no requieren aprobación por parte del legislativo (es decir por Ley); sino, de acuerdo a sus características, requieren de diferentes niveles de aprobación por parte del Ejecutivo.

Por ejemplo, de acuerdo al artículo 11 del DS No. 3607, los Traspasos Presupuestarios Interinstitucionales de recursos del Tesoro General de la Nación a otras entidades públicas destinado a gasto corriente y/o inversión pública, de acuerdo a normativa vigente; requieren ser aprobadas mediante resolución del Ministerio de Economía y Finanzas Públicas

Los incrementos del grupo de gastos correspondiente a Servicios Personales, y los traspasos de proyectos de inversión a gasto corriente (que no son muy usuales) sí requieren aprobación mediante Ley.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

a 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.

**Source:**

Decreto Supremo N° 3607 Reglamento de Modificaciones Presupuestarias:

[https://medios.economiayfinanzas.gob.bo/MH/documentos/2018/mefp/D.S.\\_N%C2%BA\\_3607\\_Reglamento\\_de\\_Modificaciones\\_Presupuestarias.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/2018/mefp/D.S._N%C2%BA_3607_Reglamento_de_Modificaciones_Presupuestarias.pdf)

**Comment:**

Un presupuesto adicional originado por incremento de recursos y gastos no considerados en el Presupuesto General del Estado, requiere aprobación a través de Ley Nacional; excepto la incorporación de recursos externos, de recursos de coparticipación tributaria y de regalías.

Se adjunta como ejemplo ...

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

d. 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.

**Source:**

Directrices de formulación Presupuestaria:



[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Directrices\\_Presupuestarios\\_2021.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2021/Directrices_Presupuestarios_2021.pdf)

Decreto Supremo N° 3607 Reglamento de Modificaciones Presupuestarias:

[https://medios.economiayfinanzas.gob.bo/MH/documentos/2018/mefp/D.S.\\_N%C2%BA\\_3607\\_Reglamento\\_de\\_Modificaciones\\_Presupuestarias.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/2018/mefp/D.S._N%C2%BA_3607_Reglamento_de_Modificaciones_Presupuestarias.pdf)

La Ley 2042 de Administración Presupuestaria de diciembre de 1999:

[https://medios.economiayfinanzas.gob.bo/MH/documentos/normas\\_leyes/leyes/Ley\\_2042\\_DE\\_ADMINISTRACION\\_PRESUPUESTARIA.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/normas_leyes/leyes/Ley_2042_DE_ADMINISTRACION_PRESUPUESTARIA.pdf)

Comment:

De acuerdo al Artículo 17° de las Directrices de Formulación Presupuestaria, los importes estimados de recursos tienen carácter indicativo, por lo que su recaudación puede ser menor o mayor durante la gestión fiscal.

Por otro lado, según, la Ley de Administración Presupuestaria No 2042, artículo 4°, las asignaciones presupuestarias de gasto aprobadas por la Ley de Presupuesto de cada año, constituyen límites máximos de gasto.

No existe una necesidad u obligatoriedad de ajustar el presupuesto ante una reducción de ingresos.

El reglamento de Modificaciones Presupuestarias no prevé esta situación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Comment:

No se tiene un informe de las características del Informe de Auditoría, de todo el presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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?

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. 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.

Source:

Constitución Política del Estado:

[https://medios.economiayfinanzas.gob.bo/MH/documentos/normas\\_leyes/NCPE\\_oficial.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/normas_leyes/NCPE_oficial.pdf)

<https://www.paginasiete.bo/nacional/2016/6/24/oficialismo-elige-henry-perez-como-nuevo-contralor-100724.html>

<https://www.contraloria.gob.bo/portal/Normativa/Institucional/TrayectoriaMAE.aspx#:~:text=El%20Contralor%20General%20del%20Estado,ocupand o%20puestos%20operativos%20de%20alta>

Comment:

El artículo 214 de la Constitución Política del Estado establece que la Contralora o Contralor General del Estado se designará por dos tercios de votos de los presentes de la Asamblea Legislativa Plurinacional.

En 2016 la Asamblea Legislativa Plurinacional eligió con más de dos tercios de sus votos al contralor general del Estado para la gestión 2016-2022. El partido de gobierno contaba con esta mayoría parlamentaria.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Decreto Supremo N° 29536 de 2008:

[https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217\\_317.pdf](https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217_317.pdf)

Comment:

El artículo 2° del Decreto Supremo N° 29536 de 2008 modificatorio del Reglamento de la Responsabilidad por la Función Pública establece que en los casos de posible responsabilidad administrativa del Contralor General de la República, sus inmediatos dependientes, los auditores internos o

asesores legales de esa repartición, serán resueltos por las respectivas comisiones del Poder Legislativo. Asimismo establece que la responsabilidad ejecutiva del Contralor General de la República podrá ser dictaminada por el Congreso Nacional, en base a un informe de auditoría operacional emitido por una fundación o facultad universitaria especializada en el campo de la auditoría gubernamental de un país no limítrofe y que no tenga diferendos pendientes con Bolivia.

Peer Reviewer

Opinion: Agree

Comments: Según el DS 290 "El Parágrafo IX del Artículo 67 del Reglamento de la Responsabilidad por la Función Pública, aprobado por Decreto\_Supremo\_Nº\_23318 - A de 3 de noviembre de 1992 y modificado por Decretos Supremos Nº\_26237 de 29 de junio de 2001 y Nº\_29536 de 30 de abril de 2008, dispone que los casos de posible responsabilidad administrativa del Contralor General de la República, Fiscal General de la República o Superintendentes, sus inmediatos dependientes, los auditores internos o asesores legales de esas reparticiones, serán resueltos por las respectivas comisiones del Poder Legislativo (.....)". Asimismo, el DS 29536, en su artículo 2 parágrafo II indica ""X. La responsabilidad ejecutiva del Contralor General de la República podrá ser dictaminada por el Congreso Nacional, en base a un informe de auditoría operacional emitido por una fundación o facultad universitaria especializada en el campo de la auditoría gubernamental de un país no limítrofe y que no tenga diferendos pendientes con Bolivia (.....)" En resumen, la destitución del contralor es promovida y consolidada desde el legislativo, a razón de lo anterior, la respuesta es "a". El controlador podrá ser destituido si se prueba responsabilidad por la función pública como lo determina la ley 1178 SAFCO

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

Answer:

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

Source:

Ley 1178 de 1990:

[https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217\\_319.pdf](https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217_319.pdf)

Decreto Supremo Nº 23215, de 1992

[https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217\\_313.pdf](https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217_313.pdf)

Programa de Operaciones Anual (POA) 2018 de la Contraloría General del Estado:

[https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20180320\\_1653.pdf](https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20180320_1653.pdf)

Comment:

El Artículo 41º de la Ley 1178 de 1990, establece que a fin de asegurar su independencia e imparcialidad respecto a la administración del Estado, el presupuesto de la Contraloría, elaborado por ésta, será incorporado sin modificación por el Ministerio de Finanzas al proyecto de Presupuesto General de la Nación, para su consideración por el Congreso Nacional.

De igual manera, el Artículo 66º del Decreto Supremo Nº 23215, de 1992 "Reglamento para el ejercicio de las atribuciones de la Contraloría General de la República", determina que, en función a su programación de operaciones, la Contraloría General de la República elaborará su propuesta de presupuesto anual, que será incorporada sin modificación por el Ministerio de Finanzas al proyecto de Presupuesto General de la Nación para su consideración por el Congreso Nacional. Cualquier ajuste en el monto total solicitado que no se especifique por el Congreso Nacional será redistribuido por el Contralor General.

Sin embargo, como se puede evidenciar en la parte considerativa del documento Programa de Operaciones Anual (POA) 2018 de la Contraloría General del Estado, el anteproyecto de presupuesto está enmarcado en el techo o límite presupuestario enviado por el Ministerio de Economía y Finanzas Públicas.

El mismo documento señala que las operaciones inscritas en el programa de operaciones anual deben contener tareas específicas, que conducirán al logro de los resultados esperados para las acciones de corto plazo. Y que, en el caso concreto, la planificación de las acciones de la Contraloría en el POA y el Plan Estratégico Institucional, tienen por objeto el cumplimiento de los objetivos institucionales que la Constitución y otras leyes establecieron para la Contraloría.

Si bien el Ejecutivo plantea un techo presupuestario, no se advierte que el nivel planteado signifique un impedimento para el logro de los objetivos.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.*

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

Constitución Política del Estado de febrero de 2009:

[https://medios.economiayfinanzas.gob.bo/MH/documentos/normas\\_leyes/NCPE\\_oficial.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/normas_leyes/NCPE_oficial.pdf)

Ley 1178 de 1990:

[https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217\\_319.pdf](https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217_319.pdf)

**Comment:**

De acuerdo al artículo 213 de la Constitución Política del Estado, numeral I, la Contraloría está facultada para determinar indicios de responsabilidad administrativa, ejecutiva, civil y penal; tiene autonomía funcional, financiera, administrativa y organizativa.

El artículo 42 inciso d) de la Ley 1178 de 1990 establece que para el ejercicio del Control Externo Posterior la Contraloría tiene la facultad de poder examinar en cualquier momento los registros y operaciones realizadas por las entidades sujetas al Control Gubernamental.

Peer Reviewer  
Opinion: Agree

Comments: Es importante mencionar, que la Contraloría en el marco de su plan estratégico institucional formula un POA anual, en el proceso de elaboración de ése instrumento se determinan los objetivos de gestión institucional, objetivos de gestión específicos, elaboración de indicadores de gestión, determinación de operaciones, etc. En ese marco la Contraloría determina sus acciones de control superior.

Government Reviewer  
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

Informe del Contralor General del Estado 2019:

<https://www.contraloria.gob.bo/portal/Comunicaci%C3%B3n/Publicaciones/InformesContralor.aspx>

Comment:

La Subcontraloría de Servicios Legales de la Contraloría General del Estado, tiene entre sus funciones principales elaborar informes legales que respaldan los informes de auditoría externa, y el apoyo legal a los informes de auditorías especiales. Otra actividad importante, son las inspecciones a informes de apoyos legales que respaldan informes de auditoría, que consiste en la revisión y verificación de los Informes Legales que respaldan los hallazgos con indicios de responsabilidad por la función pública de los informes de auditoría, realizados en las Gerencias de Servicios Legales de las Gerencias Departamentales y Oficina Central.

Por otro lado, se tiene la Gerencia de Apoyo en Auditoría de Proyectos de Inversión Pública (GAAPIP) que es responsable de brindar apoyo a las diferentes áreas sustantivas de la Contraloría General del Estado (CGE), mediante el apoyo técnico en la revisión de los informes de las Gerencias Departamentales, apoyo técnico en evaluaciones técnicas de proyectos de inversión pública y la revisión de informes técnicos de unidades de auditoría interna.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

d. Never.

Source:

En el sitio web de la Cámara de Senadores se puede buscar si se dio alguna petición de informe escrito u oral:

<https://web.senado.gob.bo/legislativa/pie?>

<https://web.senado.gob.bo/legislativa/pio?>

Comment:

No se ha identificado que en los últimos 12 meses un miembro de la Contraloría haya testificado en audiencias de la Asamblea Legislativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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)?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Constitución Política del Estado:

[https://medios.economiayfinanzas.gob.bo/MH/documentos/normas\\_leyes/NCPE\\_oficial.pdf](https://medios.economiayfinanzas.gob.bo/MH/documentos/normas_leyes/NCPE_oficial.pdf)

**Comment:**

Si bien el artículo 321 numeral II de la Constitución Política del Estado establece que la determinación del gasto y de la inversión pública tendrá lugar por medio de mecanismos de participación ciudadana y de planificación técnica y ejecutiva estatal; esta determinación, en el caso de la formulación del presupuesto del Nivel Central no se está cumpliendo. Actualmente, y desde mediados de los años 90, existen procesos participativos en el presupuesto, solamente para el nivel municipal.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.  
Comments: En el marco de la Constitución Política del Estado, diferentes autoridades de las entidades publicas del Nivel Central del Estado, en el transcurso de la reunión fiscal, sostienen reuniones con diferentes organizaciones sociales y la sociedad civil en general, mismas que son un insumo para la elaboración de los planes y presupuestos; asimismo, las mencionadas autoridades participan de diferentes eventos, en el marco de sus atribuciones, para de esta forma rescatar las propuestas de política de la sociedad.

IBP Comment

Se agradece el comentario del revisor gubernamental. Ahora bien, no constan antecedentes que permitan acreditar la ocurrencia de tales reuniones y que ellas busquen precisamente recoger insumos para la formulación del presupuesto. En tales condiciones, cabe mantener la respuesta seleccionada por el investigador d)

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?

*GUIDELINES:*

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No existe participación en la formulación del presupuesto del Órgano Ejecutivo

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. 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.

Comments: En el marco de la Constitución Política del Estado, diferentes autoridades de las entidades publicas del Nivel Central del Estado (NCE), en el transcurso de la reunión fiscal, sostienen reuniones con diferentes organizaciones sociales y la sociedad civil en general, mismas que son un insumo para la elaboración de los planes y presupuestos; asimismo, las mencionadas autoridades participan de diferentes eventos, en el marco de sus atribuciones, para de esta forma rescatar las propuestas de política de la sociedad. Asimismo, es de conocimiento público, que las autoridades del NCE mantienen comunicación constante con personas que representan a organizaciones sociales, especialmente aquellas que representan a sectores vulnerables; así cómo aquellas personas que tienen diferentes necesidades.

Researcher Response

Se agradecen los comentarios del revisor del Gobierno, sin embargo, no se tienen mecanismos formales y no se tiene evidencia de que se hayan implementado mecanismos de participación en el proceso de formulación del presupuesto.

IBP Comment

ver comentario a pregunta 125

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No existe participación en la formulación del presupuesto del Órgano Ejecutivo

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: En el marco de la Constitución Política del Estado, diferentes autoridades de las entidades públicas del Nivel Central del Estado, en el transcurso de la reunión fiscal, sostienen reuniones con diferentes organizaciones sociales y la sociedad civil en general, mismas que son un insumo para la elaboración de los planes y presupuestos; asimismo, las mencionadas autoridades participan de diferentes eventos, en el marco de sus atribuciones, para de esta forma rescatar las propuestas de política de la sociedad. Dentro los temas en los que participa la población están: políticas de gasto social, proyectos de inversión pública y servicios públicos.

IBP Comment

ver comentario a pregunta 125

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process,*



researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. 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).

Source:

Ley de Participación y Control Social No 341 de febrero de 2013:

[https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley\\_341\\_Participacion\\_y\\_Control\\_Social.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley_341_Participacion_y_Control_Social.pdf)

Manual de Rendición Pública de Cuentas (pág. 29):

<https://www.sedem.gob.bo/sites/default/files/2018-07/COMPENDIO-LEY-N-974.pdf>

Ejemplos de rendiciones de cuentas de los Ministerios de, Justicia y Transparencia Institucional; y Planificación del Desarrollo:

<https://www.justicia.gob.bo/portal/varios.php?pagina=11>

<http://www.planificacion.gob.bo/content/1474>

Comment:

El artículo 37 de la Ley de Participación y Control Social No 341 de febrero de 2013 establece que los Órganos del Estado, las entidades territoriales autónomas y las entidades públicas del Estado Plurinacional, realizarán rendiciones públicas de cuentas y evaluación de resultados de gestión, ante la sociedad en general y ante los actores que ejercen Control Social en particular. La rendición pública de cuentas se realizará al menos dos veces al año, de manera semestral, en forma clara y comprensible presentada en acto público.

La Rendición Pública de Cuentas, obligatoria para todas las entidades públicas, tiene la finalidad de informar a la población acerca de las acciones y los resultados de su gestión, incluyendo el presupuesto y su desarrollo. No es un proceso exclusivo sobre la implementación del presupuesto, sino, aborda también diferentes temas de la gestión pública.

En estos espacios, las organizaciones, movimientos sociales y sociedad civil en el marco de la participación social, podrán sugerir temas, planes y proyectos.

Este espacio es generalmente realizado, para cada institución, en una determinada región del país por lo que su llegada es bastante limitada.

Peer Reviewer

Opinion: Agree

Comments: Debido al contexto de crisis sanitaria, la rendición de cuentas del ministerio de economía se ha realizado vía online, si bien esto ha facilitado una mayor asistencia de actores sociales, vemos que el proceso no es dialogado y por tanto no existe un debate profundo de las medidas

o la implementación del PGE.

Government Reviewer  
Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Ley de Participación y Control Social No 341 de febrero de 2013:

[https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley\\_341\\_Participacion\\_y\\_Control\\_Social.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley_341_Participacion_y_Control_Social.pdf)

Manual de Rendición Pública de Cuentas (pág. 29):

<https://www.sedem.gob.bo/sites/default/files/2018-07/COMPENDIO-LEY-N-974.pdf>

**Comment:**

El artículo 37 de la Ley de Participación y Control Social No 341 de febrero de 2013 establece las rendiciones públicas de cuentas deben realizarse ante la sociedad en general y ante los actores que ejercen Control Social en particular, y debe ser presentada en acto público ampliamente convocado para el efecto, con participación de la población interesada y la sociedad civil organizada, hayan sido o no parte del proceso de planificación de políticas, planes, programas y proyectos.

De igual manera, el Manual de Rendición Pública de Cuentas señala que, la Rendición Pública de Cuentas está dirigida a la sociedad en general y ante los actores que ejercen Control Social en particular. Los criterios para realizar el mapeo de actores sociales deberá ser: Actores sociales cuya actividad o finalidad social esté relacionada en forma directa con el tema competencial institucional; Representación oficial de las organizaciones sociales matrices; Personas individuales que hayan manifestado interés en temáticas concretas de las competencias institucionales.

No discrimina a partes vulnerables con poca representación.

Por otro lado, las rendiciones de cuentas, si bien presentan el presupuesto, no se realizan para examinar exclusivamente su implementación; sino, abordan diferentes temas sobre la gestión de cada institución. Finalmente es importante señalar que estas rendiciones de cuentas son realizadas en un espacio territorial específico en un momento dado por lo que no llega a la población de manera amplia.

**Peer Reviewer**

Opinion: Agree

Comments: Debido al contexto de crisis sanitaria, la rendición de cuentas del ministerio de economía se ha realizado vía online, si bien esto ha facilitado una mayor asistencia de actores sociales, vemos que el proceso no es dialogado y por tanto no existe un debate profundo de las medidas y/o la implementación del PGE.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: Se realizan reuniones con organizaciones sociales y demás para escuchar y atender sus peticiones.

**IBP Comment**

Se agradecen lo comentarios de los revisores. Ahora bien, no constan los antecedentes que permitan una ponderación distinta a la manifestada por el investigador. Por lo tanto, cabe mantener la respuesta b)

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Source:**

Ley de Participación y Control Social No 341 de febrero de 2013:

[https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley\\_341\\_Participacion\\_y\\_Control\\_Social.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley_341_Participacion_y_Control_Social.pdf)

Presentación de las Rendiciones Públicas de Cuentas del Ministerio de Economía y Finanzas Públicas de la gestión 2019, y actas de las audiencias:

<https://www.economiayfinanzas.gob.bo/rendicion-de-cuentas-2019.html>

**Comment:**

La Ley de Participación y Control Social No 341 de febrero de 2013 establece que las entidades públicas y privadas que administran recursos fiscales y/o recursos naturales, tienen la obligación de convocar formalmente a los actores de Participación y Control Social que correspondan, a los procesos de rendición pública de cuentas. La rendición pública de cuentas se realizará al menos dos veces al año.

Las rendiciones de cuentas de las diferentes instituciones públicas, en general contienen lo señalado en los puntos 2, 4 y 6 de la pregunta; y las rendiciones de cuentas del Ministerio de Economía y Finanzas Públicas incluyen los puntos 1, 3 y 5 de la pregunta. Si bien las rendiciones de cuentas cubrirían los 6 puntos de la pregunta, las mismas en contenido y cobertura son muy limitadas puesto que incluyen los contenidos que las autoridades tienen intención de socializar, además que las mismas son realizadas para un público limitado, siendo que son convocadas en un punto del país, como ser una ciudad determinada por cada institución, en cada oportunidad.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Para asegurar consistencia entre países, y considerando el criterio aplicado en la ronda anterior, se ajusta esta respuesta de A a B.

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

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Ley de Participación y Control Social No 341 de febrero de 2013:

[https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley\\_341\\_Participacion\\_y\\_Control\\_Social.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley_341_Participacion_y_Control_Social.pdf)

**Comment:**

No se llevan adelante procesos participativos en la fase de formulación del presupuesto Nacional.

Con relación a la etapa de implementación, el artículo 37 de la Ley de Participación y Control Social No. 341 de febrero de 2013 establece, sobre la rendición pública de cuentas y evaluación de resultados de gestión, que la difusión del informe deberá realizarse por escrito y en la página web de la entidad con anticipación de quince días calendario a la realización del acto. Sin embargo, de acuerdo a entrevistas con operadores del control social, se ha podido verificar que no se difunde el documento de rendición de cuentas con anticipación.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: I choose not to review this question

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?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

El ejecutivo no utiliza mecanismos de participación en la formulación del presupuesto

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the

*budget implementation stage.*

Answer:

c. 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.

Source:

Ley de Participación y Control Social No 341 de febrero de 2013:

[https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley\\_341\\_Participacion\\_y\\_Control\\_Social.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley_341_Participacion_y_Control_Social.pdf)

Manual de Rendición Pública de Cuentas (desde pág. 29):

<https://www.sedem.gob.bo/sites/default/files/2018-07/COMPENDIO-LEY-N-974.pdf>

Comment:

El artículo 37 de la Ley de Participación y Control Social No 341 de febrero de 2013 establece que una vez realizada la rendición pública de cuentas, los actores sociales podrán verificar los resultados y en su defecto pronunciarse sobre los mismos, debiendo quedar refrendada en un acta en la misma audiencia de rendición. El Manual de Rendición Pública de Cuentas desarrolla los detalles para la elaboración, lectura y firma del Acta (pag.46). Sin embargo, no se tiene un documento posterior (informe o resumen) que dé cuenta de cómo se usaron las opiniones de los ciudadanos para colaborar en el monitoreo del presupuesto anual.

Entonces sí existe un acta de la Audiencia de Rendición de cuentas pero no existe un documento posterior que dé cuenta de cómo se utilizaron los insumos.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: No se ha logrado identificar algún documento, resultado de la rendición de cuentas, que permita conocer las opiniones recibidas o un informe de cómo se usaron. En la web del ministerio solo se puede acceder al ACTA DE LA RENDICIÓN PÚBLICA DE CUENTAS, que es un documento muy general, y que no cumplen con los elementos expresados en la guía. se pueden ver los siguientes ejemplos:

<https://repositorio.economiayfinanzas.gob.bo/documentos/Transparencia/2020/ACTA%20DE%20RPC%20FINAL%202020.pdf>

<https://repositorio.economiayfinanzas.gob.bo/documentos/Transparencia/2020/2021/ACTA%20RPC%20INICIAL%202021.pdf> ambos documentos se transmitieron vía online.

Government Reviewer

Opinion: Agree

Researcher Response

Se agradecen los comentarios del revisor, sin embargo, la respuesta "c" presenta dos alternativas válidas, de las cuales una se cumple, puesto que sí se registran las opiniones de los ciudadanos, en en el acta. Por tanto se sugiere mantener la respuesta.

IBP Comment

Dado que el acta en análisis hace presente, al menos, que los insumos aportados por los participantes durante el evento de la rendición de cuentas, para efectos de mantener la debida consistencia metodológica entre países, se ha considerado que este insumo es suficiente para una respuesta c)

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No se realizan procesos participativos en la formulación del Presupuesto del Ejecutivo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: Existe un cronograma en el cual está a disposición del público.

[https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2020/Calendario\\_Municipal.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/VPCF/DGPGP/2020/Calendario_Municipal.pdf)

IBP Comment

Se agradece el comentario del revisor gubernamental. Cabe indicar que en el cronograma proporcionado no se identifican etapas o mecanismos de participación. Por lo que debe mantenerse la respuesta b)

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?

*GUIDELINES*

*While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*The researcher must present evidence to support selection of a "c" response.*

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Ley de Participación y Control Social No 341 de febrero de 2013:

[https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley\\_341\\_Participacion\\_y\\_Control\\_Social.pdf](https://repositorio.economiayfinanzas.gob.bo/documentos/JURIDICA/LEYES/Ley_341_Participacion_y_Control_Social.pdf)

Manual de Rendición Pública de Cuentas (desde pág. 29):

<https://www.sedem.gob.bo/sites/default/files/2018-07/COMPENDIO-LEY-N-974.pdf>

Comment:

Los Ministerios no usan mecanismos de participación en la formulación del presupuesto.

Con relación a la etapa de implementación del presupuesto, como se mencionó en el punto 128 la Ley de Participación y Control Social No 341 de febrero de 2013 establece que las entidades públicas realizarán rendiciones públicas de cuentas. En estos espacios, las organizaciones, movimientos sociales y sociedad civil, en el marco de la participación social, podrán sugerir temas, planes y proyectos.

Los diferentes Ministerios realizan rendiciones de cuentas periódicamente.

Peer Reviewer

Opinion: Agree

Comments: La rendición de cuentas vía on line, que el MEFP han promovido, no prevé un espacio de diálogo abierto y de intercambio de opiniones con los actores que participan.

Government Reviewer

Opinion: I choose not to review this question

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)?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*



- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Reglamentos Generales de las Cámaras de Senadores y Diputados:

<https://web.senado.gob.bo/file/33527/download?token=MvllKwVp>

<http://www.diputados.bo/sites/default/files/reglamentogral.pdf>

Reglamento de Participación Ciudadana y Deliberación Pública de la Cámara de Senadores:

<https://web.senado.gob.bo/file/26116/download?token=RcJp6LuA>

Comment:

La legislatura no usa mecanismos de participación pública durante sus deliberaciones sobre el presupuesto anual.

Si bien los Reglamentos de las Cámaras de Senadores y Diputados establecen la realización de audiencias públicas, foros y encuentros con sociedad civil en torno a asuntos legislativos, esto no se da en el caso del Presupuesto. En la práctica no hay evidencia de que estas audiencias se hayan realizado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

La legislatura no usa mecanismos de participación pública durante sus deliberaciones sobre el presupuesto anual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

La legislatura no usa mecanismos de participación pública durante sus deliberaciones sobre el presupuesto anual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation*

mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No se realiza un informe de auditoría del Presupuesto General y por lo tanto no hay deliberaciones públicas sobre este tema.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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)?

**GUIDELINES:**

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the

SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

Procedimiento para el Tratamiento de Denuncias y/o Solicitud de Auditoría, Resolución CGE/070/2017 de agosto de 2017, de la Contraloría General del Estado:

[https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20170824\\_1471.PDF](https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20170824_1471.PDF)

Comment:

La Contraloría General del Estado cuenta con un procedimiento para el Tratamiento de Denuncias y/o Solicitud de Auditoría, que establece que cualquier autoridad del sector público, personas naturales o jurídicas, pueden solicitar realizar un estudio o examen, o poner a conocimiento de la Contraloría hechos presuntamente irregulares en el ejercicio de la función pública que puedan dar lugar a la ejecución de una auditoría externa o supervisión.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

Answer:

c. 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.

Source:

Procedimiento para el Tratamiento de Denuncias y/o Solicitud de Auditoría, Resolución CGE/070/2017 de agosto de 2017, de la Contraloría General del Estado:

[https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20170824\\_1471.PDF](https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20170824_1471.PDF)

Informe del Contralor General del Estado de la gestión 2019:

<https://www.contraloria.gob.bo/portal/Comunicaci%C3%B3n/Publicaciones/InformesContralor.aspx>

Comment:

De acuerdo al procedimiento para el Tratamiento de Denuncias y/o Solicitud de Auditoría, una Gerencia de la Contraloría General del Estado, enviará al solicitante la respuesta en la que se indica si la Contraloría llevará a cabo la auditoría o en su caso las razones para no hacerla, en un plazo no mayor a 10 días hábiles.

Por otro lado, en el Informe del Contralor General del Estado de la gestión 2019, se presenta un resumen de las solicitudes de auditorías y/o denuncias por sectores y departamentos (Pag. 322).

Peer Reviewer

Opinion: Agree

Comments: Según el procedimiento establecido para una denuncia, en el paso 11 se indica que la CGE dará una respuesta a la denuncia en un plazo de 25 días hábiles a partir de que ésta fue derivada a la unidad correspondiente. Por otro lado, en el informe del contralor de la gestión 2019 se indica que "Ante las demandas de la sociedad, y en cumplimiento al procedimiento vigente PE/CE-084 referido al Procedimiento para el Tratamiento de Denuncias y/o Solicitudes de Auditoría, hasta el 31 de diciembre de 2019, la Contraloría General del Estado, a través de Secretaría General, recibió y realizó el tratamiento pertinente de las siguientes Solicitudes de Auditoría y/o denuncias", el informe da cuenta de la recepción de 152 solicitudes.

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

*GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

Ley N° 004 de marzo de 2010 de Lucha Contra la Corrupción, Enriquecimiento Ilícito e Investigación de Fortunas "Marcelo Quiroga Santa Cruz":

[https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217\\_320.pdf](https://www.contraloria.gob.bo/portal/Uploads/PDFportal/20121217_320.pdf)

Ley N° 458 de diciembre de 2013 de Protección de Denunciantes y Testigos:

<https://medios.economiayfinanzas.gob.bo/MH/documentos/NORMAS-Y-DECRETOS/LEYES-2012/L458.pdf>

Informe del Contralor General del Estado de la gestión 2019:

<https://www.contraloria.gob.bo/portal/Comunicaci%C3%B3n/Publicaciones/InformesContralor.aspx>

Comment:

El artículo 17 (Protección de los Denunciantes y Testigos) de la Ley N° 004 de marzo de 2010 de Lucha Contra la Corrupción, Enriquecimiento Ilícito e Investigación de Fortunas, establece el Sistema de Protección de Denunciantes y Testigos que estará a cargo del Ministerio de Gobierno, la Policía Boliviana y el Ministerio Público, de acuerdo a reglamento. Asimismo, señala que el Sistema brindará protección adecuada contra toda amenaza, agresión, represalia o intimidación a denunciantes y testigos, así como peritos, asesores técnicos, servidores públicos y otros partícipes directos o indirectos en el proceso de investigación, procesamiento, acusación y juzgamiento.

Asimismo, posteriormente se aprobó la Ley N° 458 de diciembre de 2013 que tiene por objeto establecer el Sistema de Protección de Denunciantes y Testigos. En la Disposición Final Tercera establece que la Contraloría General del Estado y las respectivas unidades de auditoría interna, podrán realizar auditorías de las medidas tomadas por las distintas autoridades con competencias en el sistema de protección, de conformidad con la legislación vigente. Sin embargo, en ningún caso quienes realicen las auditorías podrán conocer las identidades o datos personales de las personas protegidas, ni la información confidencial que hayan aportado. Quienes realicen auditorías deberán firmar un compromiso de confidencialidad, y en ningún momento podrán difundir información relativa al sistema de protección.

El artículo 17 (Protección de los Denunciantes y Testigos) de la Ley N° 004 de marzo de 2010 de Lucha Contra la Corrupción, Enriquecimiento Ilícito e Investigación de Fortunas, establece el Sistema de Protección de Denunciantes y Testigos que estará a cargo del Ministerio de Gobierno, la Policía Boliviana y el Ministerio Público, de acuerdo a reglamento. Asimismo, señala que el Sistema brindará protección adecuada contra toda amenaza, agresión, represalia o intimidación a denunciantes y testigos, así como peritos, asesores técnicos, servidores públicos y otros partícipes directos o indirectos en el proceso de investigación, procesamiento, acusación y juzgamiento.

Asimismo, posteriormente se aprobó la Ley N° 458 de diciembre de 2013 que tiene por objeto establecer el Sistema de Protección de Denunciantes y Testigos. En la Disposición Final Tercera establece que la Contraloría General del Estado y las respectivas unidades de auditoría interna, podrán realizar auditorías de las medidas tomadas por las distintas autoridades con competencias en el sistema de protección, de conformidad con la legislación vigente. Sin embargo, en ningún caso quienes realicen las auditorías podrán conocer las identidades o datos personales de las personas protegidas, ni la información confidencial que hayan aportado. Quienes realicen auditorías deberán firmar un compromiso de confidencialidad, y en ningún momento podrán difundir información relativa al sistema de protección.

En la página 174 del Informe del Contralor General del Estado de la gestión 2019, se presenta el caso de la Auditoría a los Hospitales General San Juan de Dios y Corea del departamento de Oruro, y se señala que se han utilizado encuestas a pacientes entre otra información.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree