

Overview



Transparency:

24 /100

(Open Budget Index score)



**Public
Participation:**

13 /100



Budget Oversight:

61 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 9th edition of the OBS covers 125 countries.

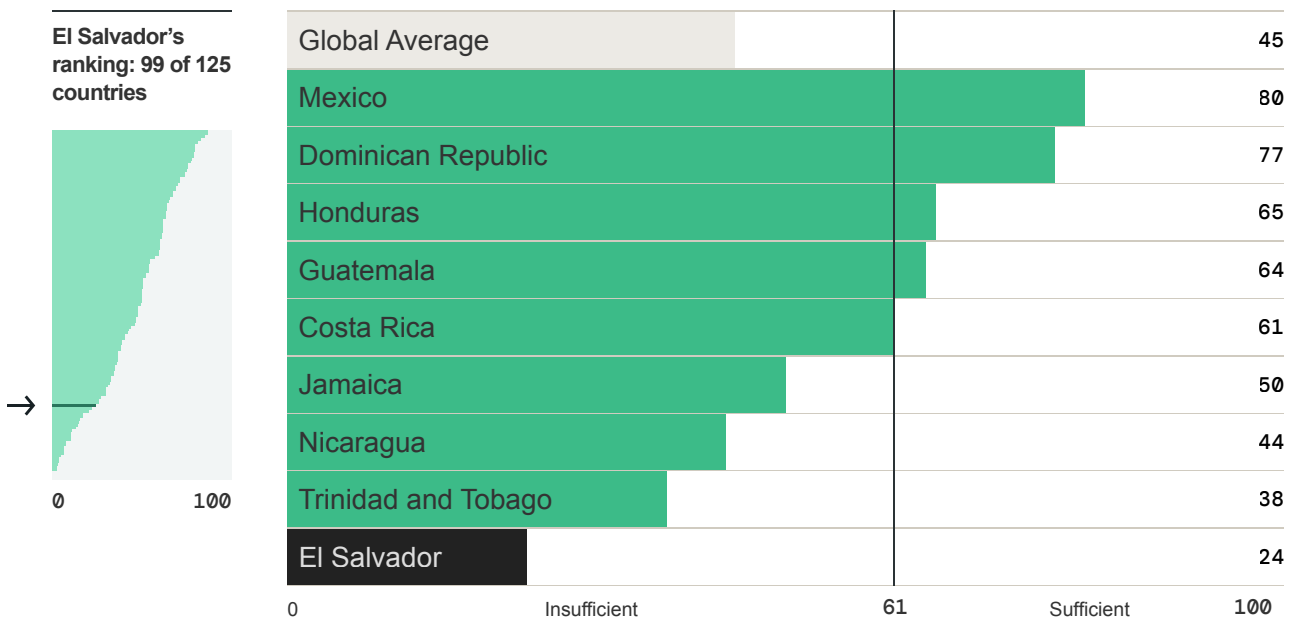
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

Transparency

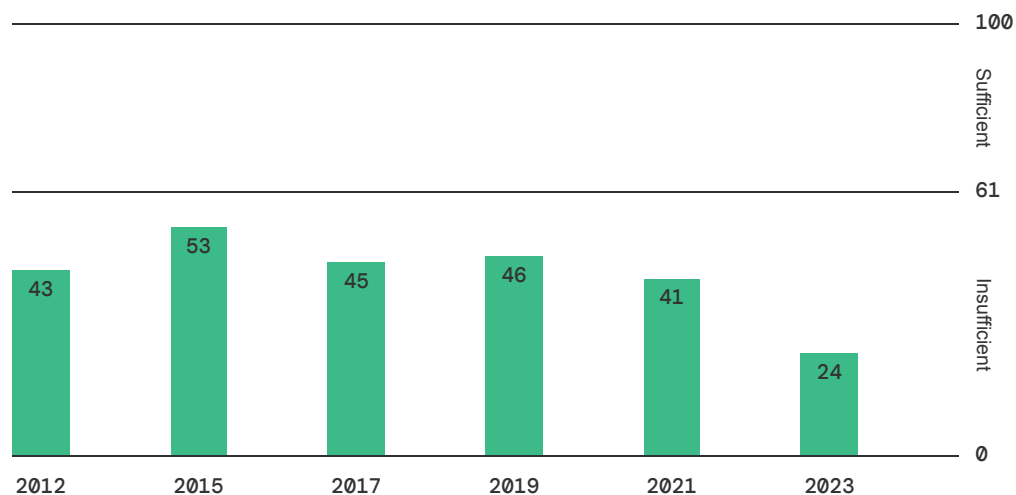
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

El Salvador has a transparency score of **24** (out of 100).

Transparency in El Salvador compared to others



How has the transparency score for El Salvador changed over time?



Public availability of budget documents in El Salvador

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	Not Produced

Document	2012	2015	2017	2019	2021	2023
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	⊘	⊘	⊘	⊘	⊘	⊘
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	⊘

How comprehensive is the content of the key budget documents that El Salvador makes available to the public?

KEY	
●	61-100 / 100
●	41-60 / 100
●	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2023	33
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2023	Internal Use
Enacted Budget	The budget that has been approved by the legislature.	2023	95
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2022	25
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2022	74
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2022	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2021	67
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2021	Not Produced

El Salvador's transparency score of **24** in the OBS 2023 is substantially lower than its score in 2021.

What changed in OBS 2023?

El Salvador has increased the availability of budget information by:

- Publishing the Pre-Budget Statement online in a timely manner.

However, El Salvador has decreased the availability of budget information by:

- Producing the Executive's Budget Proposal for internal use only.

Recommendations

El Salvador should prioritize the following actions to improve budget transparency:

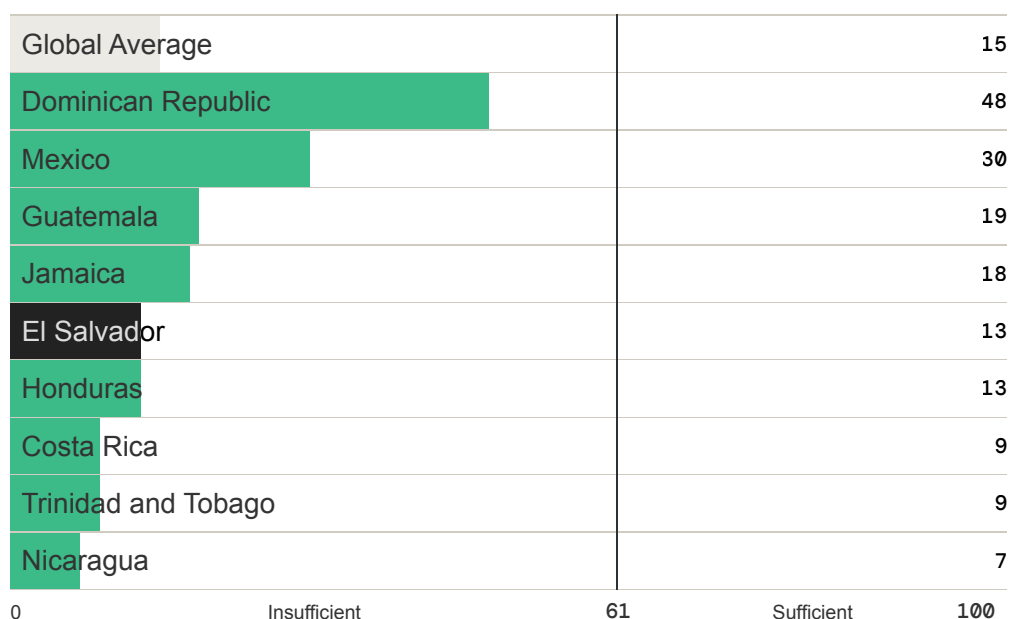
- Restore the good practice of publishing the Executive's Budget Proposal online in a timely manner, while the legislature is still considering it and before it is approved.
- Improve the comprehensiveness of the Pre-Budget Statement by including information on the government's revenue policies and priorities; estimates of total expenditures for a multi-year period and more detailed information on government borrowing and debt.
- Expand on the participatory nature of the Citizens Budget, for example, by identifying the public's budget information needs prior to the release of the document, publicizing it via additional methods of dissemination (e.g. billboards, radio programs), and publishing simplified budget documents for additional stages of the budget process.
- Produce and publish the Mid-Year Review in a timely manner.
- Publish an Audit Report in a timely manner. This document should evaluate the completeness and accuracy of the government's final accounts, and whether the government's financial management and accounting adheres to existing laws and procedures. The Audit Report should also comply with internationally accepted accounting and auditing standards on the evaluation of overall budget figures provided by the executive.

Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government’s executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency’s [Principles of Public Participation in Fiscal Policies](#) , and scores each country on a scale from 0 to 100.

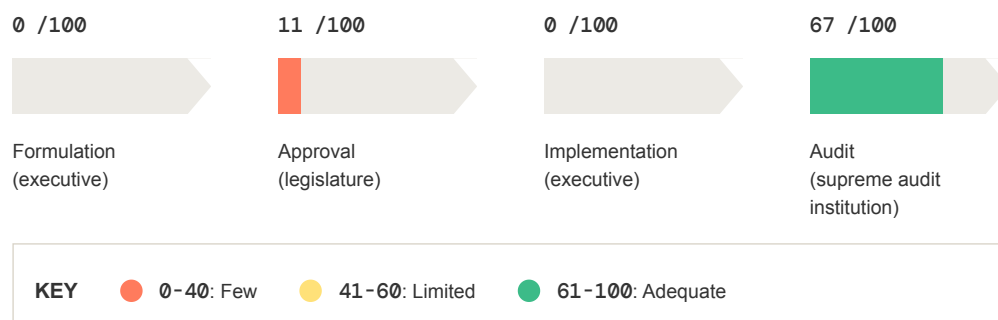
El Salvador has a public participation score of **13** (out of 100).

Public participation in El Salvador compared to others



For more information, see [here](#) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, El Salvador's Ministerio de Hacienda should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

El Salvador's Asamblea Legislativa has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

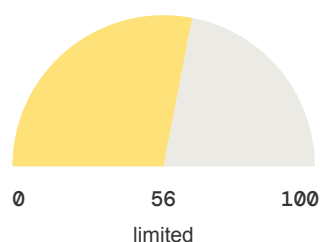
- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Budget Oversight

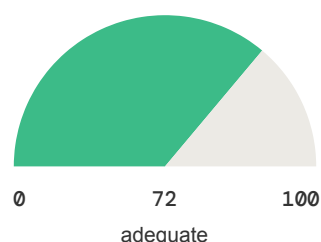
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in El Salvador, together, provide adequate oversight during the budget process, with a composite oversight score of **61** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

El Salvador's Asamblea Legislativa provides adequate oversight during the planning stage of the budget cycle and limited oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.

- A legislative committee or the Unidad de Análisis y de Seguimiento del Presupuesto (UASP) should examine in-year budget implementation and publish reports with their findings online. Moreover, UASP's mandate should be strengthened by ensuring its technical independence. Its role on providing data, technical analysis and information to members of the Asamblea Legislativa should be strengthened during all phases of the budget cycle (approval, execution, oversight).
- In practice, ensure the legislature is consulted before the executive reduces spending due to revenue shortfalls.
- A legislative committee should request and examine the Audit Report produced by the Court of Accounts and publish a public report with their findings.

To strengthen independence and improve audit oversight by the El Salvador Corte de Cuentas de la República, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

El Salvador does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in El Salvador by a representative of the Ministerio de Hacienda.