

International Budget Project
OPEN BUDGET QUESTIONNAIRE

BOLIVIA

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	2005
Supporting Budget Documents	Not Available
Citizen's Budget	Not Available
Enacted Budget	2005
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	2004
Audit Report	2004

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, But Not on the Internet.”

Budget Document	Website
Pre-Budget Statement	Produced but Not Available to the Public
Budget Summary	Produced but Not Available to the Public
Executive's Budget Proposal	Until November 2005, the budget proposals from 2000 until 2005 could be found at: www.hacienda.gov.bo . Now it is not there, possibly because of changes in the configuration of the Web Page (there is not precise information).
Supporting Budget Documents	Produced but Not Available to the Public
Citizens Budget	Not Available
Enacted Budget	http://vmopc.hacienda.gov.bo/ppto/ppto2005/index.htm
In-Year Reports	Produced but Not Available to the Public (see “Other Documents”)
Mid-Year Review	Not Available
Year-End Report	http://vmopc.hacienda.gov.bo/financiera0.asp
Audit Report	Available to the public, www.cgr.gov.bo (See menu: Reports, and there you will find special, financial and operational audits and others by public entity)
Other Documents	Though there is no report or document on the expenditure published during the year, there is other information available. Fiscal information of the executed expenditure during the year is published that is not a report, on the page of the Unidad de Programacion Fiscal http://www.upf.gob.bo . Additionally, there is a server with information on the fiscal execution at http://vmopc.hacienda.gov.bo/ejecucion_presup.asp . But the information is quantitative, without explanations, without comparisons and of difficult access to historical data. Finally, there are economic and social performance reports at http://www.udape.gov.bo/evaluacion/Eva%20I1%2005.pdf http://www.udape.gov.bo/evaluacion/IES0506.pdf
Relevant Ministries & Departments	www.impuestos.gov.bo , www.cgr.gov.bo , www.hacienda.gov.bo/DeudaPublica/DI2.aspx http://www.upf.gob.bo . http://www.udape.gov.bo

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive's Budget Proposal				Citizen's budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes		Yes	Yes	Yes	
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes				
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	Executive's Budget				Citizen's budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
1. The release date is known at least one month in advance	NA	Yes	NA	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	No	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	Yes	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	Yes	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	No	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	No	NA	NA	NA	NA
7. Readily available outside capital and/or big cities [†]	No	No	NA	NA	NA	NA
8. Written in more than one language	No	No	NA	NA	NA	NA
9. News conference is held to discuss release	No	Yes	NA	NA	NA	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public		Yes			
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes			Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	NA	NA	Yes	Yes
2. Advance notification of release sent to users, media	No	NA	NA	No	No
3. Released to public same day as official release to media	Yes	NA	NA	Yes	No
4. Available on the Internet free of charge	Yes	NA	NA	Yes**	No
5. Free print copies available, limited distribution	Yes	NA	NA	Yes	No
6. Free print copies available, mass distribution	No	NA	NA	No	No
7. Readily available outside capital/big cities+	Yes	NA	NA	Yes **	No
8. Written in more than one language	No	NA	NA	No	No
9. News conference is held to discuss release	Yes	NA	NA	No	No

*Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

** Though, as of the latest review of the internet links to be part of this questionnaire, the link to the document with the Year-end report, at <http://ympc.hacienda.gov.bo/financiera0.asp> , was not available.

Section Two: the Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive’s Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The allocation of the expenditure is realized according to the institutional budget classification 2005 (www.hacienda.gov.bo/ppto/ppto2005/index.htm).</p> <p>Peer Reviewer ONE Comment: It should also be added “the institutional classification determines all the institutions that are part of the budget.”</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p style="margin-left: 40px;">a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The 2005 institutional budget classification does not incorporate functional classification.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The classification only corresponds to public investment programs. (http://vmhc.hacienda.gov.bo/ppto/ppto2005/ppto2005/77preinvsec.pdf)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Budget model by program, activity and project (http://vmhc.hacienda.gov.bo/ppto/ppto2005/index.htm)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no multi-year budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is not multi-year budget; however, in 2003 there was work made on the general lines to implement this model of budgeting; however because of the social problems that existed, this was not carried out.</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added: "The general budget of the nation, must be a reflection of the economic program with the IMF, which is normally decided before the approval of the budget. In the agreement with the IMF there are medium term estimates, these can me found on the IMF's website."</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The resources budget estimates all the revenues for the General Budget of the Nation (http://vmopc.hacienda.gov.bo/ppto/ppto2005/ppto2005/r-fpr-rub_nivel.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The non-tax revenues are registered in the budget. (http://vmpec.hacienda.gov.bo/ppto/ppto2005/ppto2005/r-fpr-rub_nivel.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no multi-year budget, because this requires certain economic and social stability (“pacto social”).</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added: “the program with the IMF, which normally is decided before the budget approval establishes medium term estimates; it is found on the IMF’s website.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Since a multi-year budget is not elaborated, the multi-year estimates for revenue are not presented either.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the formulation and approval of the budget, there is no information on the debt still pending.</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added that, even though there is no information of the debt, in the website of the Central Bank of Bolivia, there is information on the pending external debt, this information is updated monthly www.bcb.gov.bo. In addition, in the website of the Ministry of Finance, vice-ministry of the Treasure and Public Credit, http://vmtcp.hacienda.gov.bo/deudapublica/deudainterna.aspx, there is information on the internal debt of the general treasury of the nation. The payment of the interests and the amortization is budgeted based on this information.</p> <p><u>Peer Reviewer TWO Comment</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The financial flows of the public sector are presented (http://vmpec.hacienda.gov.bo/ppto/ppto2005/ppto2005/r-fpr-rub_nivel.pdf).</p> <p>Peer Reviewer ONE Comment: The interest payment is presented, disaggregated into the internal debt and external debt and by institution.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Only the composition of the internal and external debt, which is in the financial flow of the public sector. (http://vmpec.hacienda.gov.bo/ppto/ppto2005/ppto2005/r-fpr-rub_nivel.pdf)</p> <p>Peer Reviewer ONE Comment: Both, the payment of interests and the amortization of the debt, are disaggregated into internal and external debt.</p> <p>Peer Reviewer TWO Comment</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Based on the financial program in charge of the CONAPES, UDAPE and UPF (Financial Planning Unit) of the Ministry of Finance, BCB. The information that is missing is the unemployment rate and the interest rates. (http://vmpec.hacienda.gov.bo/ppto/ppto2005/ppto2005/19varmacro.pdf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no document which presents a sensitivity analysis of the impact of macroeconomic assumptions on the budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no explicit information.</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added: “the program with the IMF does present and show the new public policy proposals and its impact on expenditure. This information is available on the webpage of the IMF.”</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is not explicit information.</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added: “the program with the IMF does present and show the new public policy proposals and its impact on revenues. This information is available on the webpage of the IMF.”</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The documents of the 2005 budget do not include information related with the budget expenditure of the previous year (BY-1). (However, there is budgetary information of the previous administration, by program, independently of what was mentioned above).</p> <p><u>Peer Reviewer ONE Comment:</u> There is information prepared for Congress on the budget implementation for the year BY-1 for the different units; however this information it's not public. In addition, there is quarterly information on public investment; this information is available in the webpage of the Ministry of Finance, the vice-ministry of public investment (http://www.vipfe.gov.bo/dgip/index.html).</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no information on expenditure by functional classification for BY-1</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the 2005 budgetary documents, there is no information regarding expenditure by economic classification for the year preceding the budget year (BY-1).</p> <p><u>Peer Reviewer TWO Comment:</u> Even though it is not publicly disseminated as a budget document, the information of public investments can be found by economic classification, (http://www.vipfe.gov.bo/dgip/index.html) and is the base for the discussion on the budget of public investment in Congress and with the different units.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In 2005 the budgetary documents, there is no information regarding the expenditure classified by program for the year preceding the budget year (BY-1).</p> <p><u>Peer Reviewer ONE Comment:</u> The information on public investments can be found by project for the period BY-1 and is the base for the discussion on the budget of public investment in Congress and with the different units. However, this information is not disseminated as a budget document.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the 2005 budget documents there is no information included regarding expenditure estimates for the year preceding the budget year BY-1</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the documents that accompany the 2005 budget, prior-year estimates of expenditure (BY-2) are not included. However, the Ministry of Finance presents to the Legislative an executive summary (PowerPoint) where a description of the expenditures of previous administrations is presented. For 2006, for example, a presentation with these characteristics can be seen in the webpage of the Ministry of Finance, at http://www.hacienda.gov.bo/informaciones/presentacionfinal.pdf</p> <p><u>Peer Reviewer ONE Comment:</u> Additionally, information of public investments is presented, and it is published on the webpage of the vice-ministry of public investment and external funding (http://www.vipfe.gov.bo/dgip/index.html).</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The 2005 budget documents did not include detailed information on the expenditure for previous years. However, some memos are prepared to present to the Legislative (most relevant expenditures), but they are not available to the public.</p> <p><u>Peer Reviewer ONE Comment:</u> Additionally there is information of public investment that is presented and is of public access.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the budget 2005 or supporting documents, there is no information related to the execution of the expenditure for previous years. However, the Minister of Finance in his presentation to the Legislative presents the implementation of the expenditure of previous years (PowerPoint). For 2006, for example, a presentation with these characteristics can be seen in the webpage of the Ministry of Finance, at http://www.hacienda.gov.bo/informaciones/presentacionfinal.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u> Additionally, for the case of public investment, there is information of previous years from BY-1 until 1987. http://www.vipfe.gov.bo/dgip/index.html.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget classification of the previous years have not substantially changed, hence, there was no need of adjusting any kind of information</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the documents of the 2005 general budget, information regarding the tax-revenues of the previous administration (BY-1) is not included. However, the Ministry of Finance presents the implementation of the revenues of the previous administration (BY-1, this information is not available to the public).</p> <p><u>Peer Reviewer ONE Comment:</u> Even though it is not part of the budget, it is important to point out that in the webpage of the Internal Revenues Service (http://www.impuestos.gov.bo/cifras.htm) there is information, which is the base for the budget and the debate in Congress on tax-revenues.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information corresponding to the 2005 general budget does not include information related to the non-tax revenues.</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added that even though it is not part of the budget, in the webpage of the vice-ministry of Finance there is a cash flow of TGN for previous administrations, including BY-1 http://vmtcp.hacienda.gov.bo/tesoro/flujonivel.aspx. Additionally, the webpage of the Bolivian fiscal oil fields http://www.ypfb.gov.bo/, presents information of the production and international prices that are the base of the calculus of the oil exemptions. Moreover, in the webpage of the vice ministry of public investment and in the webpage of the Central Bank there is information on grants.</p> <p><u>Peer Reviewer TWO Comment</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This information is not in the 2005 budget. However, in the presentation of the Ministry of Finance to the legislative, there is historical information on this issue (PowerPoint). For 2006, for example, a presentation with these characteristics can be seen in the webpage of the Ministry of Finance, in http://www.hacienda.gov.bo/informaciones/presentacionfinal.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u> As pointed out before, the information of tax revenues and an important part of the non-tax revenues is updated.</p> <p><u>Peer Reviewer TWO Comment</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The mentioned information is not in the 2005 general budget. However, the Ministry of Finance presents this information to the legislative (PowerPoint), document which is not available to the public. For 2006, for example, a presentation with these characteristics can be seen in the webpage of the Ministry of Finance, in http://www.hacienda.gov.bo/informaciones/presentacionfinal.pdf.</p> <p><u>Peer Reviewer ONE Comment:</u> There is information on the revenue side, like the taxes, an important part of the non-tax revenues and grants. However, they are not part of the budget document.</p> <p><u>Peer Reviewer TWO Comment</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The mentioned information is not in the 2005 general budget. This information is presented by the Ministry of Finance to the legislative (PowerPoint); however this information is not available to the public. For 2006, for example, a presentation with these characteristics can be seen in the Web Page of the Ministry of Finance, in http://www.hacienda.gov.bo/informaciones/presentacionfinal.pdf.</p> <p>Peer Reviewer ONE Comment: It should be added that even though this information is not part of the budget documents, there is information on tax revenues and the non-tax revenues in the webpage of the Internal revenues Service, the Central bank and on the cash flow of the TGN in the Ministry of Finance.</p> <p>Peer Reviewer TWO Comment</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no documentation accompanying the 2005 general budget on the observed real income in previous years (BY-3).The presentation that the Minister of Finance makes to the legislative (PowerPoint) expresses this information; however it is not available to the public. For 2006, for example, a presentation with these characteristics can be seen in the webpage of the Ministry of Finance, in http://www.hacienda.gov.bo/informaciones/presentacionfinal.pdf.</p> <p>Peer Reviewer ONE Comment: Even though it is not presented the budget income, there is information of tax revenues, cash flow of TGN and grants.</p> <p>Peer Reviewer TWO Comment</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no information in the budget on the debt previous to 2005. The Minister of Finance presents this information to the Legislative (PowerPoint); however it is not available to the public. For 2006, for example, a presentation with these characteristics can be seen in the web page of the Ministry of Finance, in http://www.hacienda.gov.bo/informaciones/presentacionfinal.pdf.</p> <p>Peer Reviewer ONE Comment: It should be added that, even though it is not part of the budget document, the information on external debt is available in the webpage of the Central Bank http://www.bcb.gov.bo/sitio/estadisticast.php?n2=3&n3=6&n4= and in the website of the vice-minister of Treasury there is information on the internal debt of the treasury http://vmtcp.hacienda.gov.bo/deudapublica/deudapublica.aspx. This information is the basics for the budget.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no information in the budget on the debt previous to 2005. The Minister of Finance presents this information to the legislative (PowerPoint); however it is not available to the public. For 2006, for example, a presentation with these characteristics can be seen in the web page of the Ministry of Finance, in http://www.hacienda.gov.bo/informaciones/presentacionfinal.pdf.</p> <p>Peer Reviewer ONE Comment: It should be added that even though it is not part of the budget, in the webpage of the Central Bank there is updated information on the external debt and the vice-ministry of TGN presents information on the internal debt.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's answer to this question was "d." There is no knowledge of these funds. The SIGMA is an integrated information system (budget-treasury-accounting) that captures the information since the formulation of the budget, up to its implementation, through a unique account of the treasury (CUT), which requisite to execute payments is that the provider should open an account in the financial system for the transfer to be performed.</p> <p>Peer Reviewer ONE Comment: The answer should be "c." All the public funds must be in the budget, extra-budgetary funds cannot be managed. Extra-budgetary funds cannot exist. Nevertheless, certain independent entities such as the municipalities and the universities have their own mechanisms of approval of their budget and these are not part of the nation's general budget. In the nation's general budget, only part of the budgets of these independent organizations are included, which are the resources that the government transfers to the municipalities and the universities, as well as the investment projects that are registered in the Ministry of Finance. In the 2005 budget, this information is in title I, pages 123-128 and pages 157-165.</p> <p>Peer Reviewer TWO Comment: I ratify answer "d." There is no information presented on extra-budgetary funds. Not all the funds are in the budget; in addition to the mentioned "independent" institutions, the Ministry of Government and the Vice-Ministry of Social Defense have extra-budgetary funds.</p> <p>IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries. Some extra budgetary funds are not reported.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the budget 2005, the inter-governmental transfer of resources is contemplated. For example: the transfers for the concept of "revenue share system" to the prefectures of department, municipalities, universities (http://www.vmpc.hacienda.gov.bo/copar_resp.asp?dpto=8tipo=2). The format of the webpage has been changed (this information is temporarily unavailable)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “c.” The transfers to public corporations are reflected in the general budget. http://www.vmpc.hacienda.gov.bo/ppto/ppto2005/ppto2005/r_fpr_resflu_agr11210.pdf (The transfers to public corporation can be seen from the incomes side.)</p> <p>Peer Reviewer ONE Comment: The answer should be “b,” all the transfers are in the budget and can be identified. In the Aggregated Budget of items by Institutional Level, Title I, page 63 the transfers are identified. Also, in the same Title, in pages 143 and 144 this information can be found.</p> <p>Peer Reviewer TWO Comment: The answer should be “b.” Yes, the information is presented, highlighting the transfers to the more important public corporations, but some details are excluded.</p> <p>IBP Comment: IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's answer to this question was "d." There is no information on this matter.</p> <p>Peer Reviewer ONE Comment: The answer should be "b." In page 413 of the book 2, you can find the budget of the Central Bank of Bolivia, where the result (surplus or deficit) of the BCB are presented. This represents the quasi-fiscal operations.</p> <p>Peer Reviewer TWO Comment: The answer should be "c." Yes, some information is presented, but it omits important details because it corresponds to the presentation of the result of the BCB and it is not explicit.</p> <p>IBP Comment: IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The 2005 budget or supporting budget documentation does not present information on financial assets.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> At the time of formulation and subsequent enactment of the 2005 budget, there is no information on the non-financial assets.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Only the information of the executed compared to the approved budget is presented, the difference would be the budget not executed, which at the moment of formulation does not have significant relevance.</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added, that it is included in the financial sources and uses, they are the increments and diminutions of pending accounts, that respond to the executed not paid by previous managements.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Executive did not present contingent liabilities when the 2005 budget was sent to the Legislative.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no information regarding future liabilities (pensions) in the 2005 budget or the supporting budget documentation, thus it is not available to the public. However, these transfers are implicit in the general budget. I assume that they are performed through the National Service of the Distribution System (SENASIR) and the Unit of Fiscal Planning (UPF)</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added that the expenditure on the payment of pensions to retired and meritorious (ex war soldiers), does not vary substantially year after year, and it is clearly identified in the budget the transfers for the current administration.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This information is included in the 2005 revenue budget, http://vmhc.hacienda.gov.bo/ppto/ppto2005/index.htm.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher Response to Peer Reviewer “d.”</u> This information is included in the 2005 revenue budget. For example, the fiscal incentives to exports denominated: certificates of tax devolution (CEDEIM’s) are presented. See http://vmhc.hacienda.gov.bo/ppto/ppto2005/index.htm</p> <p><u>Peer Reviewer ONE Comment:</u> The answer should be “c.” In Bolivia, there are not fiscal incentives, however the principle of fiscal neutrality is respected, and thus the taxes are given back to exporters through certificates (CEDEIMs). The emission and redemption of these certificates appear in the budget; however the information is aggregate and thus mixed with other tax devolutions (payment mistakes, etc). In the Section I, pages 61 and 62, a detail of the redemption of certificates of Fiscal Credit, by kind of tax is presented.</p> <p><u>Peer Reviewer TWO Comment:</u> The answer should be “d.” No, there is no information on the destiny of the tax revenues. There is no explicit public information of credits and fiscal incentives. The CEDEIMs are not fiscal incentives.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information can be identified in the 2005 general budget; for example the "revenues share system" or transfers to municipalities. See http://vmpec.hacienda.gov.bo/ppto/ppto2005/index.htm.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Corresponds to the expenditure item 26100 "specific expenditure of the Central Administration" (reserved expenditure). For the 2005 Administration approximately 60 millions of Bolivianos were allocated to this item. See http://vmpec.hacienda.gov.bo/ppto/ppto2005/index.htm, Section I</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In 2005 the public budget is not related to the General Program of Economic and Social Development (PGDES).</p> <p><u>Peer Reviewer ONE Comment:</u> Though it is not a budget document, the explanation of the goals and objectives can be found in the program on governance and the agreements with the IMF. Given that the budget should reflect the agreements, the connection is found through these agreements; however it is not something direct and clear.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The public budget is a short term tool and since there is no multi-year budget, there is no relationship between them.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> At the moment of presentation of the budget to the Legislative, there was no presentation of non-financial information.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no presentation of non-financial information, thus it is impossible to make a performance evaluation.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no performance evaluation, thus the indicators are not created.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Not applicable since there are no performance indicators.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment: The Bolivian State has adopted as public policy the Fight Against Poverty "EBRP," this public policy target is presented in other non-budgetary documents (government plan). It is not expressed in terms of the budget in a specific document. However some programs on health and education it can be found in a diffuse manner, not very explicit and identifiable, there are no goals established for the administration and other indicators that would reflect some interest in directly benefiting the poor.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

c

Additional Key Information for Budget Analysis & Monitoring	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's answer to this question was "d." The information is not available.</p> <p>Peer Reviewer ONE Comment: Although this information is not part of the Budget, it is important to indicate that in the webpage of the of national tax service (SIN) http://impuestos.unete.com.bo/base/normativa.htm there is information on each tax. In the webpage of customs http://www.aduana.gov.bo/nandina/archivos/anexo%20d%20arancel%202006%20(versi%20operativa).pdf all the information on tariffs is presented.</p> <p>Peer Reviewer TWO Comment: The answer is "c". Yes, there is some information presented, but some important details are omitted. The websites of the mentioned institutions (SIN and Customs and some Regulatory Entities) present some public information on the tax rates and tariffs.</p> <p>IBP Comment: IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented; highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” There is no information available.</p> <p>Peer Reviewer ONE Comment: Again it should be added that although this information is not part budget, in the webpage of the national tax service, there is information on the tax burden.</p> <p>Peer Reviewer TWO Comment: The answer is “c.” Yes, there is some information, but it omits important details. The website of SIN presents the tax burden.</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries. Editors were unable to find an accessible document regarding the tax base.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” This information is not available.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p> <p>IBP Comment: IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries. IBP is trying to assess whether documents on conditions can be accessed by different means, not necessarily in the budget or supplementary budget documents.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” Information not available</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries. IBP is trying to assess whether documents on conditions can be accessed by different means, not necessarily in the Budget or supplementary budget documents.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The public budget does not include an executive summary. However, a summary is used for the presentation of the budget by the Minister of Finance to the Legislative in an ordinary session of the Congress (PowerPoint slides)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no citizens budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The results of the Dialogue Tables exist but are not adopted by the Government.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s answer to this question was “d.”</u> This information is not available</p> <p><u>Peer Reviewer ONE Comment:</u> The answer is “a.” The budget classification, it is distributed to the entities and the Congress and it is of public access. In the webpage of the Ministry of Finance, Vice-Ministry of Budget and Accountability http://vmhc.hacienda.gov.bo/pdf/clasificadores_2005.pdf, there are the budget classifications that explain what each account means.</p> <p><u>Peer Reviewer TWO Comment:</u> The answer is “b.” Yes, there are some definitions, but it excludes some details. The budget classification has the requirements, but not all.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> a. Yes, it includes a summary of the budget process that is very informative. b. Yes, it includes a summary of the budget process that is somewhat informative. c. Yes, but the summary of the budget process is not very informative. d. No, it does not include a summary of the budget process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This information is not available</p> <p><u>Peer Reviewer ONE Comment:</u> The Congress has elaborated a manual and budget guide, but it is not of public access.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s answer to this question was “c.”</u> Even though there is a legal norm of “transparency and access to governmental information,” D.S. No. 27329, in practice the citizen has many difficulties to obtain public information (including budget information), furthermore a written request has to be submitted to obtain the possibility of access the information.</p> <p><u>Peer Reviewer ONE Comment:</u> The answer should be “b.” As it can be proven, there is a lot of information on Internet on the debt, taxes, etc.</p> <p><u>Peer Reviewer TWO Comment:</u> The answer should be “c.” Yes, the right of access to information has been codified, but it is almost always impossible to obtain information from the government, including the information related to the budget. There are restrictions and limitations.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. a. In practice, no highly disaggregated expenditure information is available. b. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In general, public institutions do not give disaggregated information, they only facilitate aggregate information.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In general, public institutions do not program in detail non-financial information. The financial information generated is based on the historical execution; hence it is improbable that they will provide non-financial information to citizens.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's answer to this question was "a." Up to the Congress Session No. 60.</p> <p>Peer Reviewer ONE Comment: Even though the political Constitution of the State, in its article No. 147 establish that the Executive should present to the Legislative the budget proposal, in the first 30 ordinary sessions. The precise date of the presentation it is not known with anticipation.</p> <p>Peer Reviewer TWO Comment: The answer should be "b." The Executive releases the date of presentation of the budget at least two months in advance.</p> <p>IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is a schedule; however, it is not public.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive adheres to the schedule; however, this information is not of public knowledge.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the formulation of the budget for the 2005 administration, there was no coordination between the different powers of the State due to the conflict of power that arose in 2004, arriving to a extreme situation where the Legislative did not even considered the public budget presented by the Executive.</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added that in the past, before the conflict mentioned above, there was consultation and the answer in previous years would have been “c.”</p> <p><u>Peer Reviewer TWO Comment:</u> For the budget 2005 there was no coordination</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

71. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

Researcher's answer to this question was "d." There is no consultation process with the public

Researcher's Response to Peer Review: The consultation is not an institutionalized process for the formulation of the budget, though there is some pressures from different sectors that make the government negotiate after the presentation of the budget. The answer should be maintained as "d."

Peer Reviewer ONE Comment: The answer should be "c" because basically there are meeting with groups of beneficiaries of the budget, as landlords, teachers, universities, etc. but for specific issues of their interest.

Peer Reviewer TWO Comment: The answer should be "c." Yes, the Executive holds limited consultations with only a few groups. In the Dialogue Tables there are different organizations participating.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

<p>72. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive only generates the budget proposal (main document). The preliminary document is just for internal use; hence it is not released.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> If we accept the “media” as dissemination mean to the public, then the preliminary budget is also disseminated formally, once it is approved in the Congress.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The government’s financial planning determines the macroeconomic and fiscal framework. However, this document is for internal use; hence it is not disseminated.</p> <p><u>Peer Reviewer ONE Comment:</u> It should be added that in the webpage of the IMF, the economic plan of the government, agreed with the IMF can be found, though it is not part of the budget.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This document is not disseminated.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s answer to this question was “a.”</u> In 2005 the Executive presented the budget to the Legislative at the end of September 2004.</p> <p><u>Researcher Response to Peer Reviewer:</u> Agree with PR. This qualification applies for 2005. Before 2001, the answer would have been “d” since the budget was presented once the fiscal year had already started.</p> <p><u>Peer Reviewer ONE Comment:</u> The article 147 of the Constitution determines that the budget proposal should be presented within the first 30 ordinary sessions of the Congress (this a variable date because sessions are not held every day, generally from Tuesdays to Thursdays, and not even every week), but the 30 sessions fall around the end of September and the end of October. However, there were some cases where the limit has not been fulfilled. In the past, the answer was “b.”</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
- c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
- d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- e. Not applicable/other (please comment).

Citation and/or comment: The macroeconomic and fiscal structure has not been addressed by the Economic Committee or any other parliament committee, because of the conflict of powers pointed out before.

Peer Reviewer ONE Comment: However, it needs to be specified that in the past, before the conflict of powers, there were public hearings where the Executive and citizenry participated, they were even disseminated by press releases. Before the conflict, the answer was “b.”

Peer Reviewer TWO Comment:

d

77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

b

Citation and/or comment:

Researcher's answer to this question was "b." The public hearings had an explanatory and clarifying character, but they were not a debate. These hearings were carried out in the context of the conflict of powers, indicated before.

Peer Reviewer ONE Comment: The answer should be "c." These hearings are mainly carried out for the regions ("prefecturas") and special entities that had not arrived at an agreement with the Executive (it could be judicial branch or other independent entities).

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” The public does not participate in the public hearings.</p> <p>Peer Reviewer ONE Comment: The answer should be “c.” The hearings are public, the public can assist to them and even can raise a question if necessary, but the active participation is from the involved entities, the government ant the Congress.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information on public hearings is not released to the public.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive provides the detailed information that the Congress requests. The budgetary process 2005 was preceded by these events, in the context of the conflict of powers.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the legislature is provided extensive information on all spending on secret items. b. Yes, the legislature is provided information on spending on secret items, but some details are excluded. c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. d. No, the legislature is provided no information on secret items. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> The Congress knows the global amount executed or budgeted, but not the detail of the expenditure.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority to amend the budget. b. Yes, the legislature has authority to amend the budget, with some limitations. c. Yes, the legislature has authority to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority to amend the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Parliament has the power to modify the public budget; nevertheless, in the 2005 Administration, the legislative did not even consider the budget, reason why the budget presented by the Executive was approved as a law, becoming then a financial law, as established be the articulate 147° of the Political Constitution of the state.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It is approved at the level of program and the highest detail of the budget is presented by level of expenditure allocation.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

Executive's Implementation of the Budget	
<p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The public institutions present to the Ministry of Finance the budget execution up to the 10th of the following month. However, this information is not available to the public.</p> <p>Peer Reviewer ONE Comment: It should be added that the information on public investment is presented quarterly and it is of public knowledge, and it can be found in the website of the Vice-Ministry of public investment and external funding.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher's answer to this question was "d." This information is not available to the public; however the reports presented by the public institutions are released monthly.</p> <p>Researcher Response to Peer Review: There is some information on the website of the Government, but this information is not a report and does not substitute a report. The information is incomplete and dissociated, and without any explanation. The answer is "d."</p> <p>Peer Reviewer One Comment: The answer is "c." The information on public investment is presented quarterly (even through press conferences) and also can be found in the web page of the Vice Ministry of Public Investment http://www.vipfe.gov.bo/dgip/index.html.</p> <p>Peer Reviewer TWO Comment: The answer is "d." The reports on expenditure executed are not presented to the public.</p> <p>IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

Researcher's answer to this question was "d." This report is not presented to the public, but the reports on the budget implementation are released by the public institutions, which are elaborate in base of the enacted budget (% implementation). These are presented to the Ministry of Finance.

Researcher Response to Peer Review: There is some information on the web pages of the Government, but this information is not a report, and does not substitute a report. The information is incomplete, dissociated and without any explanation. The answer is "d."

Peer Reviewer ONE Comment: The answer should be "c." The information on public investment is compared with the budget on a quarterly basis.

Peer Reviewer TWO Comment: The answer is "d." No, there are not comparisons or there are no reports released during the year.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

- a. In-year reports on actual revenue collections by source of revenue are released at least every month.
- b. In-year reports on actual revenue collections are released at least every quarter.
- c. In-year reports on actual revenue collections are released at least semi-annually.
- d. In-year reports on actual revenue collections by source of revenue are not released.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "d." This information is not presented to the public, but it is elaborated quarterly by internal tax, the UPF and the Vice Ministry of Finance and public credit.

Researcher Response to Peer Review: There is some information on the web pages of the Government, but this information is not a report, and does not substitute a report. The information is incomplete, dissociated and without any explanation. The answer is "d."

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment The answer is "c." The reports on actual collection of revenues are presented at least every six months. The SIN and Customs present regularly the collection and eventually, the Ministry of Finance presents the co-participation.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d

88. What share of revenue is covered by the in-year reports on actual revenue collections?

- a. In-year reports cover the actual revenue collections of all sources of revenue.
- b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
- c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
- d. In-year reports on actual revenue collections are not released to the public.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

Researcher's answer to this question was "d." This information is not available to the public.

Researcher Response to Peer Review: There is some information on the web pages of the Government, but this information is not a report, and does not substitute a report. The information is incomplete, dissociated and without any explanation. The answer is "d."

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: The answer is "c." The reports include the actual collection of revenues of less than two thirds of the incomes. The SIN and Customs present regularly the collection and eventually, the Ministry of Finance presents the co-participation.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all revenue sources.
- b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
- c. Yes, but comparisons are made for less than two-thirds of revenue sources.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "d." This information is not available to the public. However, this does not mean it is not elaborated, both, in the Vice-ministry of Finance and in the Internal Taxes.

Researcher Response to Peer Review: There is some information on the web pages of the Government, but this information is not a report, and does not substitute a report. The information is incomplete, dissociated and without any explanation. The answer is "d".

Peer Reviewer ONE Comment: The execution is presented, but not compared to the budget.

Peer Reviewer TWO Comment: The answer is "c." Yes, there are comparisons for less than two thirds of the source of incomes.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d

<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” The reports on debt should be released by the Vice Ministry of Finance and Public Credit; however, there is no information for the 2005 Administration. See page www.hacienda.gov.bo/DeudaPublica/DI2.aspx (There is information for the Administration 2000-2004)</p> <p>Peer Reivewer One Comment: Even though it is not a budget document, in the webpage of the BCB there is information every month on the external debt http://www.bcb.gov.bo/sitio/estadisticast.php?n2=3&n3=6&n4=2. In the webpage of the Vice Ministry of Finance, the information on internal debt is updated, but presently, for example, there is no information on 2006, only until 2005.</p> <p>Peer Reviewer TWO Comment: The answer is “c.” Yes, the reports are presented at least every six months. There is available information periodically through the BCB.</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
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91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "d." There is no information on the composition of the public debt for 2005; there is only information for the 2000-2004 Administration. See page: www.hacienda.gov.bo/DeudaPublica/DI2.aspx.

Peer Reivewer One Comment: Even though it is not a budget document, there are details regarding the external debt by holder and indebt entity in the webpage of the Central Bank of Bolivia.

Peer Reviewer TWO Comment: The answer is "c." Yes, there is some additional information, but omits important details. There is information available periodically through the BCB.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d

<p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “d.” The reports on the budget implementation are monthly and should be presented by the tenth (10th) of the following month.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The answer is “e” if we take into account the answer in question 84.</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries. Reports are not public.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no mid-year budget information generated.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no mid-year budget information generated.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no mid-year budget information generated.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no mid-year budget information generated.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?

- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
- b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. No, the executive shifts funds between administrative units without seeking input from the legislature.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "a." There is the Law 2042 of "Budget Administration," framework in which the budget modifications are made (transfers of funds between administrative units); however, it is important to clarify that the Executive requires authorization from the Congress, when the ceilings of the budget for personnel services of an entity are increased. For other expenditures, the Executive makes the transfer of funds without consulting to the Congress.

Peer Reviewer ONE Comment: The answer is "d." The Law of budgetary administration (Law 2042, art. 6.8 and 10), authorizes the Executive to make all the fund transfers between administrative units without authorization of congress. It only requires authorization of the congress: 1) to increase the total expenditure of the budget, 2) to increase the total expenditure in wages and 3) to transfer investment funds to current expenditure. In cases 1 and 2, if the increase occurs for external funds (donations or credits) the Executive must only inform ex-post to congress.

Peer Reviewer TWO Comment: The answer is "d." No, the Executive transfers the funds between administrative units without having asked for authorization in the Parliament. In practice, the information to the Parliament is after the implemented.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d

<p>98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The procurement of goods and services generally was done in an open process; thus it was not known about irregularities.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>99. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The supplemental budget is approved in the Legislative after a proposal from the Executive; requirement without which the funds can not be executed. In the practice due to the systematic and centralized characteristic of the “SIGMA,” it does not allow the implementation of the supplementary funds that are not approved in the budget.</p> <p><u>Peer Reviewer ONE Comment:</u> It only requires authorization of the congress: 1) to increase the total expenditure of the budget, 2) to increase the total expenditure in wages and 3) to transfer investment funds to current expenditure. In cases 1 and 2, if the increase occurs for external funds (donations or credits) the Executive must only inform ex- post to the congress (Law 2042).</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

100. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "a." Any contingency expenditure is previously approved by the National Congress and then the funds are released. For example, when there is a natural disaster, the Parliament first declares as zone of disaster certain geographic area and then instructs the Executive to allocate the resources.

Peer Reviewer ONE Comment: The answer is "d." The article 148 of the Political Constitution of the State, incise i) determines that "the president of the republic with agreement of the cabinet, will be able to decree payments non-authorized by the law of the budget, only to attend necessities that can not be postponed derived from public calamities, internal commotion or the exhaustion of resources destined to maintain the services whose stalemate would cause serious damages. The expenditure destined to these aims will not exceed the one percent of the total of expenditure authorized by the national budget "

Peer Reviewer TWO Comment: The answer is "b." The expenditures are passed after the funds are issued, but before the fiscal year ends. Transitorily the Decrees are utilized in case of contingencies and disasters, as well as for reserved expenditures.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

b

101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

a

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation and/or comment: In the past five years, the additional budgets (complementary) were around 2% of the national general budget, because at the present time, only the resources generated by the public institutions are considered and transferences from the TGN no longer exists. To support the answer, we build an electronic sheet with the consolidated budget of the management 2003. (The source is the consolidated budget execution between the state institutions, this information is obtained six months or more after the closing of the period and often still consolidated has undergone variations).

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

Executive's Year End Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive performs its General Balance up to four months after the fiscal year is ended, and then it presents the closing management report.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The audited expenditure reports by the Executive are not released to the public. However, the expenditures executed during the year are audited by the External Monitoring Unit.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Executive produced the financial balances corresponding to the year 2004. See the webpage of the Ministry of Finance. This document includes the approved budget (enacted), the additional budget and the actual expenditure executed, located at: www.hacienda.gov.bo/financiera0.asp, pages 120 to 155, (temporarily suspended by the change of the configuration of the webpage).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>105. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals), No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> At the level of programs and allocations.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> An explanation can be found in the financial statement of 2004. Refer to www.hacienda.gov.bo/financiera0.asp see page 155 of the technical analysis (temporarily suspended by the change of the configuration of the webpage).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information is not presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information is not presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There are no original performance indicators; thus, it is not possible to make comparisons.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This kind of information is not presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> The answer is “c.” As it was pointed out before, the budgets of the independent entities (municipalities and universities) are not part of the budget. However, resources that the Government transfers to these entities are presented. These transfers are reported in the accountability report.</p> <p><u>Peer Reviewer TWO Comment:</u> The answer is “d.” No, there is no information on the extra-budgetary funds, or it is nor presented a year-end report.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?

- a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
- b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
- c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
- d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

Researcher's answer to this question was "c." The audit carried out by the General Auditor (SAI) is released with considerable delay, in many cases more than twenty four months (when audits are carried out, they are made in different fiscal administrations, that comprise financial, operational, special and other audits) These can be found at: www.cgr.gov.bo (See column menu: reports)

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The answer is "d" The audit is not released until twenty four months after the fiscal year is ended or it is not presented at all. The released and publication of the audit carried out by the General Auditor of the Republic is not a common event.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, or the reports have not been released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “e. There is no information that determines the portion (%) of the audited expenditures because the General Auditor (SAI) carries out financial, operational and special audits at different time and to different public institutions at the same time (see Monthly Reports of the CGR). In any case, it is not known what part of the expenditure was audited by the internal entity of control and what part is audited by the SAI, who integrates multiple reports and documents without a brief or a consolidated report.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency of response criteria across countries. The researcher’s comment raises concern that the public is not able to know the percentage of expenditure which is audited. As such, this represents a poor practice, meriting a “d” response.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The audit reports are found in the webpage www.cgr.gov.bo (see column menu: reports). Each report has a summary, but each is independent. There is no exhaustive and comprehensive summary of the activities of the Audit Institution.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>115. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The General Auditor of the Republic is appointed by the President of the Republic, from a short list of candidates proposed by the Senate, and stays in this position for ten years.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s answer to this question was “d.”</u></p> <p><u>Peer Reviewer ONE Comment:</u> The answer is “a.” The General Auditor of the Republic undertakes audits to both, municipalities and universities (including their own revenues that even though they are not part of the nation’s general budget (PGN), they are part of the municipal and universities’ budgets), and the reports are public, as all the other audit reports to different entities that are part of the PGN.</p> <p><u>Peer Reviewer TWO Comment:</u> The answer is “d.” No, the SAI does not released to the public the audit of extra-budgetary funds, or these funds are not audited. There are funds not registered in the General Budget of the Republic.</p> <p><u>IBP Comment:</u> IBP editors chose answer ‘d’ to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The audits undertaken the by the SAI are contemplated in its Annual Program of Operations; however, it also undertakes special audits, which can be requested by the Executive, or civil society in circumstances where there are suspicions on the discretionary management of the public funds.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the practice, the budget of the SAI is determined by the executive.</p> <p><u>Peer Reviewer ONE Comment:</u> Even though legally the Congress is the one who approves the General Budget of the republic, and thus of the SAI. In reality, the budget proposal that is agreed between the SAI and the Ministry of Finance is not changed by the Congress</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Legislative knows about the audit reports, some of which are revised and scrutinized.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>120. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive does not report the audit recommendations. However, the SAI publishes them in a follow up report.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ol style="list-style-type: none"> Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. Yes, a report is released, covering key audit recommendations, but some details are excluded. Yes, a report is released, but it lacks important details. No, a report is not produced or it is prepared for internal purposes only (please specify). Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “c.” There is no single comprehensive document with the recommendations of the audit to the executive. The SAI, however, presents follow up reports –though irregularly and of difficult access. See as an example: http://www.cgr.gov.bo/boletines/de2005/diciembre2005/srdic2005.html</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The answer is “d.” No, there are no reports or are prepared only for internal purposes. When the Parliament is involved, the reports that are produced are internal, similar situation with other entities of the Executive.</p> <p>IBP Comment: IBP editors chose answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?</p> <ol style="list-style-type: none"> Yes, legislators are provided with detailed audit reports related to national security and other secret programs. Yes, legislators are provided audit reports on secret items, but some details are excluded. Yes, legislators are provided audit reports on secret items, but they lack important details. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The secret programs or programs related to national security are not audited. The executive presents a report to the Auditor on the mentioned expenditures. Then, after being scrutinized, are destroyed.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>