

Municipal Budget Index Ecuador						
Executive's Budget Proposal						
Estimates for the budget year and subsequent years		100	75	50	25	N/A (Score other)
Num	Responses	A	B	C	D	E
1	Aggregate EXPENDITURE is shown for:	The budget year (BY)	One year prior to the budget year (BY-1)	Two years prior to the budget year (BY-2) or more	None	NA/other (please explain)
2	EXPENDITURE by classifications of Administrative Unit is shown for:	The budget year (BY)	One year prior to the budget year (BY-1)	Two years prior to the budget year (BY-2) or more	None	NA/other (please explain)
3	EXPENDITURE by functional classification is shown for: :	The budget year (BY)	One year prior to the budget year (BY-1)	Two years prior to the budget year (BY-2) or more	None	NA/other (please explain)
4	EXPENDITURE for the annual budget by economic classification is shown for:	The budget year (BY)	One year prior to the budget year (BY-1)	Two years prior to the budget year (BY-2) or more	None	NA/other (please explain)
5	Is individual program EXPENDITURE shown?	Program level information is shown for all expenditure	Program level information is shown for at least half of expenditure	Program level information is shown for less than half of expenditure	No program level information is provided	NA/other (please explain)
6	Are EXPENDITURE estimates for multiple years (For at least two years after the Budget Year (BY)) shown?	Multi-annual expenditure estimates for all individual programs and for one or more expenditure classification (functional, economic or administrative) are provided	Multi-annual expenditure estimates for one or more expenditure classification (functional, economic or administrative) are provided, but only for some individual programs are provided	Multi-annual expenditure estimates for part of some expenditure classifications (functional, economic or administrative) and/or only for some individual programs are provided	Multi-annual estimates are only provided for total expenditure or are not all.	NA/other (please explain)
7	What is the most recent year for which executed EXPENDITURE is provided?	Two years prior to the budget year (BY-2)	Three years prior to the budget year (BY-3)	More than BY-3	No information on expenditure prior to BY is provided	NA/other (please explain)
8	How many months of actual executed EXPENDITURE are included in previous budget year estimates (BY-1)?	All BY-1 estimates have been updated to reflect 6 or more months of actual executed expenditure	All BY-1 estimates have been updated, but reflect less than 6 months of actual executed expenditure	Some of the BY-1 estimates have been updated to reflect actual expenditure	BY-1 estimates have not been updated, or are not provided	NA/other (please explain)
9	Are EXPENDITURE estimates for years prior to the budget year adjusted to be comparable to estimates of the budget year, both in terms of classification and presentation?	Data from prior years are always adjusted to be comparable to data of the budget year (BY)	In most instances, data from prior years are adjusted to be comparable	In some instances, data from prior years are adjusted to be comparable	Data from prior years are not adjusted to be comparable	NA/other (please explain)
10	Aggregate REVENUE is shown for	The budget year (BY)	One year prior to the budget year (BY-1)	Two years prior to the budget year (BY-2) or more	None	NA/other (please explain)
11	Are the different sources of tax REVENUE shown?	All sources of tax revenue are shown	At least half of all sources of tax revenue can be individually identified	Less than half of tax revenue can be individually identified	No source of tax revenue can be individually identified	NA/other (please explain)
12	Are the different sources of non tax REVENUE shown?	All sources of non tax revenue are shown	At least half of all non tax revenue can be individually identified	Less than half of all non tax revenue can be individually identified	No source of non tax revenue can be individually identified	NA/other (please explain)

13	Is more detail than just aggregate levels of estimated REVENUE provided for more than one year prior to the budget year (BY-2 or further back)?	Prior year estimates are provided for all individual sources of revenue and by type of revenue (tax and non tax)	Prior year estimates are provided by revenue type (tax and non tax revenue), but only for some individual sources of revenue	Prior year estimates are provided only for some individual sources of revenue	Multi-annual estimates are only provided for total revenue or are not provided at all	NA/other (please explain)
14	Are total REVENUE estimates provided for years preceding the budget year by more than one year (BY-2 or further back)?	Yes, total revenue estimates are provided	No, total revenue estimates are not provided	NA/other (please explain)		
15	Is information provided on the projections and assumptions upon which the budget is based?	A detailed description of all assumptions and projections is provided	Key information is presented, but some details are omitted	Some information is provided, but import details are omitted	No information relating to assumptions and projections is provided	NA/other (please explain)
16	What is the most recent year for which actual REVENUE taken in is provided?	Two years prior to the budget year (BY-2)	Three years prior to the budget year (BY-3)	Not more recent than three years prior to the budget year (BY-3)	No information on actual revenue prior to the budget year is provided	NA/other (please explain)
17	How many months of data on actual revenue are reflected in BY-1 estimates?	All estimates for BY-1 have been updated to reflect 6 or more months of actual executed expenditure	All estimates for BY-1 have been updated, but they reflect less than 6 months of actual executed expenditure	Some estimates for BY-1 have been updated to reflect expenditures	Estimates for BY-1 have not been updated, or are not provided	NA/other (please explain)
18	Municipal government debt information is released for the most recent year on:	Total balance of outstanding debt	composition of the debt	Interest payments on the debt	None	NA/other (please explain)
Budget Information Detail		A	B	C	D	E
19	Is information on extra-budgetary funds for BY-1 released?	Detailed information on extra-budgetary funds, including a written narrative and quantitative estimates, is released	Information is released focusing on the most important extra-budgetary funds, but some details are omitted	Some information is released, but important details are omitted	No information on extra-budgetary funds is released	NA/other (please explain)
20	Can people gain access to records and receipts of central government transfers to the municipal government?	Records of all transfers from the budget year and prior year are released	Records of all transfers from the year prior to the budget year (BY-1) and some from the BY are released	Records of some transfers from the year prior to the budget year (BY-1) are released	No information on any transfer is released	NA/other (please explain)
21	Are the current regulations on transfer of funds from the national government to the subnational level for BY-1 made public?	All current regulations on transfers are made public by means of different means of communication (Web page, bulletins, annexes, etc.)	Some of the current regulations on transfers are made public by means of different means of communication (Web page, bulletins, annexes, etc.)	Regulations on transfers are made public by means of different means of communication (Web page, bulletins, annexes, etc.) but not all are currently in effect	No information on transfer regulations is made public	NA/other (please explain)
22	Is information on transfers to public enterprises for BY-1 released to the public?	Detailed information is released on said transfers, including detailed narrative and quantitative estimates	Information is released focusing on the most important transfers, but some details are omitted	Some information is released, but important details are omitted	No information is released to the public on transfers to municipal enterprises	NA/other (please explain)
23	Is information released to the public on the assets held by the municipality for BY-1?	Detailed information is released to the public on both financial and non financial assets from the last budget year	detailed information is released to the public only on financial assets from the last budget year	Detailed information is released to the public only on non financial assets from the last budget year	Information is not released to the public on any type of assets of the municipal government	NA/other (please explain)
24	Is information on the non executed budget for at least BY-1 released to the public?	Detailed information is released on the non executed budget including written narrative and quantitative estimates	Information is released focusing on key aspects of the non executed budget, but some details are omitted	Some information is released, but important details are omitted	No information on non executed budget is released	NA/other (please explain)

25	Is information released to the public on contingent liabilities (such as loans guaranteed by the municipal government) for BY-1?	Detailed information is released on contingent liabilities including written narrative and quantitative estimates	Information is released focusing on key aspects of contingent liabilities, but some details are omitted	Some information is released, but important details are omitted	No information is released to the public on contingent liabilities	NA/other (please explain)
26	Is information released to the public on future liabilities, such as public officials' pensions from BY-1?	Detailed information is released on future liabilities including narrative explanations and quantitative estimates	Information is released focusing on key aspects of future liabilities, but some details are omitted	Some information is released, but important details are omitted	No information is released to the public on future liabilities	NA/other (please explain)
27	Are details on the sources of both financial and in-kind donation assistance for BY-1 provided?	All sources of donation assistance can be individually identified	At least half of the sources of donation assistance can be individually identified	Less than half of the sources of donation assistance can be individually identified	No source of donation assistance can be individually identified	NA/other (please explain)
28	Is information on fiscal credits and incentives from BY-1 provided?	Detailed information is provided on fiscal credits and incentives including narrative explanations and quantitative estimates	Information is provided focusing on key aspects of fiscal credits and incentives, but some details are omitted	Some information is provided, but important details are omitted	No information is provided on fiscal credits and incentives	NA/other (please explain)
Budget Performance						
		A	B	C	D	E
29	Does it explain how the budget proposal is linked to municipal government development goals?	Detailed information is provided on how the budget is linked to the municipal development plan goals including narrative explanation and quantitative estimates.	Information is provided focusing on key aspects of how the budget is linked to the municipal development plan goals, but some details are omitted	Some information is provided, but important details are omitted	No information is provided on how the budget is linked to the goals of the municipal government development plan	NA/other (please explain)
30	Does it explain how the budget proposal is related to the goals set forth in the public policies of the Municipal Government for multi-annual periods (at least BY+2)?	Detailed information is provided on how the budget is linked to the most important public policy goals of the municipal government including narrative explanations and quantitative estimates	Information is provided focusing on key aspects of how the budget is linked to the most important public policy goals of the municipal government, but some details are omitted	Some information is provided, but important details are omitted	No information is provided on how the budget is linked to the most important public policy goals of the municipal government	NA/other (please explain)
31	Does it provide non-financial detail, such as the number of beneficiaries of social investment programs?	Non-financial information is provided for all programs	Non-financial information is provided for at least half of all programs	Non-financial information is provided for less than half of all programs	No non-financial information is provided for programs	NA/other (please explain)
32	Is the non-financial information that is provided useful to evaluate program performance of EXPENDITURE execution?	The non-financial information provided is quite useful to evaluate program performance execution	The non-financial information provided is generally useful to evaluate program performance execution	The non-financial information provided is somewhat useful to evaluate program performance execution	No non-financial information is provided or is not useful to evaluate program performance execution	NA/other (please explain)
33	Are performance indicators provided for program EXPENDITURE?	Performance indicators are provided for all programs	Performance indicators are provided for at least half of all programs	Performance indicators are provided for less than half of all programs	Performance indicators are not provided for less than half of all programs	NA/other (please explain)
34	Are performance indicators used in conjunction with specific goals in the budget or in any other supporting document?	All performance indicators are used in conjunction with specific goals	Most performance indicators are used in conjunction with specific goals	Some performance indicators are used in conjunction with specific goals	Performance indicators are no used in conjunction with specific goals	NA/other (please explain)
Important Additional Information for budget Monitoring and Analysis						
		A	B	C	D	E

35	Does the Mayor's Office makes available to the public a description of tax rates and/or applicable fees for all sources of REVENUE?	Detailed information is provided on tax rates and/or fees including narrative explanation and quantitative estimates	Information is provided focusing on key tax rates and/or feed, but some details are omitted	Some information is provided, but important details are omitted	No information is provided on tax rates and/or fees	NA/other (please explain)
36	Does the Mayor's Office make available to the public an analysis of the distribution of taxes and/or applicable fees for all sources of REVENUE?	Detailed information is provided on distribution of taxes and/or fees including a narrative description and quantitative estimates	Information is provided focusing on key aspects of distribution of taxes and/or fees, but details are omitted	Some information is provided, but important details are omitted	No information is provided on the distribution of taxes and/or fees	NA/other (please explain)
37	Are conditions associated with assistance from international finance institutions (IFI) explained?	Detailed information is provided on conditions associated with assistance from IFIs including narrative explanation and quantitative estimates	Information is provided focused on the most important conditions associated with assistance from IFIs, but some details are omitted	Some information is provided, but important details are omitted	No information is provided on conditions associated with assistance from IFIs to municipal enterprises	NA/other (please explain)
38	Are conditions associated with donor countries explained?	Detailed information is provided on conditions associated with assistance from donor countries including narrative explanation and quantitative estimates	Information is provided focused on the most important conditions associated with assistance from donor countries, but some details are omitted	Some information is provided, but important details are omitted	No information is provided on conditions associated with assistance from donor countries to municipal enterprises	NA/other (please explain)
39	Do the budget documents include an executive summary describing the budget proposals?	A summary is provided that is quite informative	A summary is provided that is somewhat informative	A summary is provided that is not very informative	No summary is included	NA/other (please explain)
40	Does the Mayor's Office release to the public a "citizen's budget" or any documentation targeted to a broad audience describing the budget proposal?	A citizen's budget is released that is quite informative	A citizen's budget is released that is somewhat informative	A citizen's budget is released that is not very informative	No citizen's budget is released	NA/other (please explain)
41	Does the Mayor's Office make available to the public non technical definitions of the terms used in budget tables and descriptions?	Complete definitions are provided for budget terms	Definitions are provided for budget terms, but some details are omitted	Some definitions are provided for budget terms, but important details are omitted	No definitions are provided	NA/other (please explain)
42	Does the Mayor's Office make a summary of the budget process available to the public?	A summary of the budget process, that is quite informative, is released	A summary of the budget process, that is somewhat informative, is released	A summary of the budget process, that is not very informative, is released	No summary of the budget process is included	NA/other (please explain)
43	Is a Registry or are records kept of requests for information on the municipal budget?	Records are kept of all requests for information for the budget year and prior years	Records are kept of all requests for information for the prior budget year (BY-1) and some for the BY	Records are kept of some requests for information for the previous budget year (BY-1)	No records are kept of requests for information	NA/other (please explain)
44	Is follow-up conducted on requests for budget information and the corresponding responses?	Follow up is conducted and there is information on the status of all requests regarding the budget	Follow up is conducted and there is information on the status of most requests	Follow up is conducted and there is information on the status some requests regarding	No follow up is conducted nor is there any information on the	NA/other (please explain)
The Budget Process		Responses				
Budget Formulation by the Office of the Mayor		A	B	C	D	E
45	How long before the date of debate is the date of the release of budget made public?	It is governed by law	It is announced at least one month in advance	It is announced less than a month in advance	The date is not announced prior to release	NA/other (please explain)
46	Does the Office of the Mayor make public a timetable for the budget formulation process?	A detailed timetable is released to the public	A timetable is released to the public but some details are omitted	A timetable is released but it is lacking important details	The timetable is not public knowledge	NA/other (please explain)

47	Does the Office of the Mayor adhere to its timetable for preparation and submission of the budget?	The Office of the Mayor adheres to the deadlines of its timetable	The Office of the mayor adheres to most of the deadlines of its timetable	The Office of the Mayor has difficulties in adhering to the deadlines of its timetable	The Office of the Mayor does not include deadlines in its timetable or does not make it available to the public	NA/other (please explain)
48	In practice, what departmental heads participate in the budget formulation process?	3 or more heads of department participate in the formulation process	Fewer than 3 heads of department participate in the formulation process	Only one department head participates	NA/other (please explain)	
49	Do the members of the Council [legislative body] participate in the budget formulation process?	More than one committee of the council participates	One committee of the council participates	No committee actually participates	NA/other (please explain)	
50	Does the public participate or make its views known during budget formulation in order to set priorities?	Citizen's always participate throughout the whole formulation process	Citizen's participate in some of the process	Citizen's sometimes participate in part of the formulation process	Citizens do not participate in the process	NA/other (please explain)
51	Is any mechanism in place for citizens to participate in the budget formulation process?	An ordinance is in effect and in practice participatory budgeting is carried out	No ordinance requires it, but a participatory budgeting system has been established	There just is an ordinance requiring it	No mechanism is in place to carry out participatory budgeting	NA/other (please explain)
52	If a participatory budgeting system is in place, what portion of the budget is participatory?	More than 20%	More than 10%	More than 5%	5% or less	NA/other (please explain)
53	When is the draft document of the budget proposal made available to the public?	It is regulated by law	It is made public at least one month in advance	It is made public less than one month in advance	It is not released prior to debate	NA/other (please explain)
54	Does the preliminary document describe municipal policies and priorities that will guide EXPENDITURE in the budget?	A thorough explanation of municipal policies and priorities are provided, including a narrative explanation for each one and quantitative estimates	An explanation is provided focusing on key aspects of municipal policies and priorities, including a narrative explanation of each one and quantitative estimates	An explanation is provided but is lacking important details	No explanation is provided or the Office of the Mayor does not make it available to the public	NA/other (please explain)
Approval of Budget by Legislative Body		A	B	C	D	E
55	Can the Council obtain detailed financial information on the budget year?	All councilmen receive comprehensive financial information	All councilmen receive financial information but some details are omitted	All councilmen receive financial information but important details are omitted	Most council members do not receive information	NA/other (please explain)
56	How far in advance of the start of the budget year does the Council receive the budget proposal?	It is regulated by law	It is submitted at least one month in advance	It is submitted less than one month in advance	It is not submitted prior to debate	NA/other (please explain)
57	Does the Office of the Mayor hold public hearings on the municipal budget where citizens actively participate?	Thorough public hearings on the budget are held	Some public hearings are held on the budget	There are very few hearings where the Office of the Mayor participates actively	No public hearings on the budget are held	NA/other (please explain)
58	Does the Council hold public hearings on the municipal budget in which the public participates actively?	The committee in charge of the budget holds several public hearings	The committee in charge of the budget holds a limited number of public hearings	The committee in charge of the budget holds a limited number of public hearings for a specific segment of the public	No public hearings on the budget are held	NA/other (please explain)
59	Are the minutes or reports on public hearings related to the budget approval process released to the public?	The committee in charge makes available to the public comprehensive reports that include the release of the documents presented at the hearings	The committee in charge releases reports but details are omitted	The committee releases reports but they are not very informative	The committee does not release reports or no public hearings are held	NA/other (please explain)

60	Does the Office of the Mayor release further detail or provide an enhanced explanation of some objectives of the budget when the councilmen so request such information?	Such requests of the council are answered, and an appropriate and timely response is usually provided	Such requests of the council are answered, but sometimes the responses are not appropriate and timely	Such requests are answered, but usually the responses are not appropriate or timely	It responds selectively or ignores such requests	NA/other (please explain)
61	Does the Council actually make changes to the budget proposal?	The council actually makes changes to the general structure of the budget	The council actually makes changes to the structure of part of the budget	The council actually makes changes to the structure of a very limited part of the budget	The council does not actually make any changes to budget	NA/other (please explain)
62	Is a publicly available report issued on the budget approval process?	The approved budget includes details at the program level	The approved budget includes details at the functional or administrative unit level	The approved budget includes total amounts at the functional, or administrative unit	The budget includes only general information	NA/other (please explain)
Legislative Oversight of Budget						
		A	B	C	D	E
63	How often does the Office of the Mayor issue mid-year reports on the executed budget?	Mid-year reports on actual expenditure are released at least on a monthly basis	Mid-year reports on actual expenditure are released at least on a quarterly basis	Mid-year reports on actual expenditure are released every six months	No mid-year reports on actual expenditure are released	NA/other (please explain)
64	What budget items are covered by the mid-year reports on actual expenditure?	The reports cover actual expenditure of all unites, functions and or programs	The reports cover actual expenditure for at least half of all expenditures	The reports on actual expenditure are not released to the public	NA/other (please explain)	
65	The mid-year reports with the greatest amount of detail and released to the public provide relevant information on:	comparison of executed budget to original estimates for the period and for the same period of the prior year	actual revenue collection in terms of origin	composition of municipal debt (such as interest rates on the debt, maturity profile of the debt and the exchange rate of the debt) for the budget year	No mid-year reports are released on actual revenue	NA/other (please explain)
66	With regard to in-year reports on budget execution, how much time elapses between the end of the reporting period and release of the report (For example, are quarterly reports released within four weeks after the end of the quarter)	Reports are released no later than one month after the end of the period	Reports are released no later than two months after the end of the period	Reports are released later than two months after the end of the period	Reports are not released	NA/other (please explain)
67	Does the Office of the Mayor ask the Council for approval when it transfers funds to different units and or municipal enterprises? (except when the amounts are below a certain level, as provided by statute or regulation)?	The Office of the Mayor asks for the approval of the Council prior to transferring funds between administrative units	The Office of the Mayor asks for the approval of the Council prior to transferring funds between administrative units [Translator's note: Cells A and B say the same thing]	The Office of the Mayor lets the Council know before transferring funds providing the Council the opportunity block or change the adjustment proposal	The Office of the Mayor transfers funds between administrative units without requesting prior authorization from the Council .	NA/other (please explain)
68	Were there any reliable and documented instances last year, that reported that the provision of goods and services did not follow an open and competitive process in practice?	There were no instances of reports of irregularities in the provision of goods and services process in practice	The provision of goods and services was generally conducted in an open and competitive process in practice, but some irregularities were reported	The provision of goods and services followed an open and competitive process but important irregularities were reported	The process of provision of goods and services is not open or competitive	NA/other (please explain)
69	When does the Council approve supplemental budgets?	Supplemental budgets are approved prior to executing the funds or the Office of the Mayor practically never proposes supplementary budgets (please explain)	Supplemental budgets are approved after the funds are executed or the Office of the Mayor executes supplementary budgets without receiving the approval of the Council (please explain)	NA/other (please explain)		

70	Most years, how large are requests for supplemental budgets in comparison with the size of the original budget?	Generally, supplemental budgets are 2% or less of the original budget	Generally, supplemental budgets are between 2% and 5% of the original budget	Generally, supplemental budgets are greater than 5% or less than 10% of the original budget	Generally, supplemental budgets are 10% or more of the original budget	NA/other (please explain)
71	When does the Council approve EXPENDITURES for contingent funds and other funds, whose purpose cannot be identified within the budget?	The expenditures are approved before the funds are issued, or contingency funds or other funds without an explicit purpose are not included in the budget	The expenditures are approved after the funds are issued, but before the end of the fiscal year	The expenditures are approved after the end of the fiscal year, for example, during the following budget year	This type of funds does not require the approval of the Council	NA/other (please explain)
	Year-end reports and the Supreme Auditing Body	A	B	C	D	E
72	How long after the end of the fiscal year does the Office of the Mayor release the year-end report, or other documents examining actual execution of the budget for the year?	The reports are released between 3 and 6 months after the end of the period	The reports are released between 6 and 9 months after the end of the period	The reports are released more than 9 months after the end of the period	The Mayor's Office does not release a year-end report	NA/other (please explain)
73	In the financial or business reports or other documents released to the public by the Mayor's Office (specify which ones), does it indicate that the executed budget of one or more of the latest administrative periods has been audited?	The entire executed budget has been audited	At least half of the executed budget has been audited	Less than half of the executed budget has been audited	One or more of the latest administrative periods has not been audited	NA/other (please explain)
74	In the financial or business reports or other documents released to the public by the Mayor's Office (specify which ones), is meaningful information released that:	explains the difference between the starting budget and actual budget	explains the difference between original assumptions for the fiscal year and the actual results for that year	explains the difference between original estimates of non financial data and actual results	explains the difference between original performance indicators of non financial data and actual results	None of the above
75	Is a year-end report released or any other document to the public that shows execution of extra-budgetary funds?	A thorough explanation is provided on execution of extra-budgetary funds including a narrative and quantitative estimates	information on execution of extra-budgetary funds is provided but some details are omitted	Some information is provided, but important details are omitted	No information on the execution of extra-budgetary funds is provided, or no year-end report is released	NA/other (please explain)
76	How long after the end of the fiscal year are the results of the audit on budget execution released?	The final audit report is released to the public no later than one year after the end of the fiscal year	The final audit report is released between 1 and 2 years after the end of the fiscal year	The final audit report is released to the public between 2 and 4 years after the end of the fiscal year	The final audit report is released to the public after more than 4 years following the end of the fiscal year, or it is not released	NA/other (please explain)
77	In the last two administrative periods, what portion of EXPENDITURE has been audited and to what extent have these reports been released to the public?	All expenditure has been audited, and the reports are public knowledge	At least one half of all expenditure has been audited, and the reports are public knowledge	Less than half of all expenditure has been audited, and the reports are public knowledge	Expenditure has not been audited, or the reports are not public knowledge	NA/other (please explain)
78	How well does the Office of the Comptroller General of the State (CGE) perform audits?	The CGE has conducted the budget audits smoothly and without any problems	The CGE has conducted the budget audits smoothly, but with some problems	The CGE has faced serious limitations in performing audits of the budget	The CGE has not successfully conducted budget audits because of impediments from the municipal government	NA/other (please explain)
79	Does a committee of the legislative Council review and examine the audit reports?	All audit reports are examined	Most audit reports are examined	Some audit reports are examined	Audit reports are not examined	NA/other (please explain)

80	Does the Mayor's Office release any report on steps it has taken to incorporate the recommendations of the audit?	The Mayor's Office makes public the steps it has taken to incorporate the audit recommendations	The Mayor's Office publicly releases most of the steps it has taken	The Mayor's Office publicly reports some of the steps	The Mayor's Office does not publicly report on the steps that it has taken	NA/other (please explain)
81	Does the Office of the Comptroller General of the State (CGE) or the Internal Auditing Unit release to the public a report that explains in detail the decisions made by the Mayor's Office to implement the recommendations of the audit report?	The CGE regularly releases a public report describing the steps taken by the Mayor's Office to follow its recommendations	The CGE regularly releases a public report describing the most significant steps that the municipal government must follow	The CGE regularly releases a public report describing the recommendations, but important details are omitted	The CGE does not release a report, or it is prepared only for internal use	NA/other (please explain)
82	Are the audit reports on budget management provided to the appropriate legislative committees?	The Council or legislative committees receive all reports generated by the budget audit	The Council or legislative committees receive most reports generated by the budget audit	The Council or legislative committees receive some reports generated by the budget audit	The Council or legislative committees do not receive the reports generated by the budget audits	NA/other (please explain)

**Researcher's Guide to Municipal Budget
Index Ecuador**

Explanation of questions

Scoring key

Executive's Budget Proposal

Num	Estimates for budget year and subsequent years		
1	Aggregate EXPENDITURE is shown for:	Refers to the total amount of expenditures for the budget year and previous years	more than one choice of answer, weight (a=.50,b=.30,c=.20,d=0,e=0)
2	EXPENDITURE by classifications of Administrative Unit is shown for:	The budget must be broken down into amounts designated by Units, Offices, departments	more than one choice of answer, weight (a=.50,b=.30,c=.20,d=0,e=0)
3	EXPENDITURE by functional classification is shown for:	The budget should be broken down by amounts designated for functions carried out by municipality: health, education, etc.	more than one choice of answer, weight (a=.50,b=.30,c=.20,d=0,e=0)
4	EXPENDITURE for the annual budget by economic classification is shown for:	The budget differentiates between current, administrative, capital and investment expenditure.	more than one choice of answer, weight (a=.50,b=.30,c=.20,d=0,e=0)
5	Is individual program EXPENDITURE shown?	Programs carried out by the municipality are explained in detail in the budget	choice of one answer (score=1)
6	Are EXPENDITURE estimates for multiple years (For at least two years after the Budget Year (BY)) shown?	Projections are made to estimate expenditure over the following 2 years	choice of one answer (score=1)
7	What is the most recent year for which executed EXPENDITURE is provided?	Executed expenditure is actual expenditure made during the fiscal year. There is an Initial Budget, Codified Budget, Executed Budget. See under Accrued Executed Budget	choice of one answer (score=1)

8	How many months of actual executed EXPENDITURE are included in previous budget year estimates (BY-1)?	The quality of information provided for the previous year is examined	choice of one answer (score=1)
9	Are EXPENDITURE estimates for years prior to the budget year adjusted to be comparable to estimates of the budget year, both in terms of classification and presentation	Here the point is to see, for example, whether certain budget items have increased or decreased and whether they are grouped in such a way that a comparison can be drawn	choice of one answer (score=1)
10	Is Aggregate REVENUE shown?	Refers to the total amount of Revenue for the budget year and prior years	choice of one answer (score=1)
11	Are the different sources of tax REVENUE shown?	Taxes set by law, such as the 15% tax, revenue from real property taxes, from entertainment taxes, etc., are included	choice of one answer (score=1)
12	Are the different sources of non tax REVENUE shown?	Revenue earned from fees, tariffs, prices: for example, look at administrative fees. Fire fighting fees, water or electricity tariffs, etc.	choice of one answer (score=1)
13	Is more detail than just aggregate levels of estimated REVENUE provided for more than one year prior to the budget year (BY-2 or further back)?	The quality of information provided to estimate the approved budget is evaluated (it is recommended to include information from at least two years back from the budget year)	choice of one answer (score=1)
14	Are total REVENUE estimates provided for years preceding the budget year by more than one year (BY-2 or further back)?	The quality of information provided to estimate the approved budget is evaluated (it is recommended to include information for at least two years back from the budget year)	100/0

15	Is information provided on the projections and assumptions upon which the budget is based?	Evaluate what assumptions or economic arguments, scenarios, etc. and projections as a basis for the budget .	choice of one answer (score=1)
16	What is the most recent year for which actual REVENUE taken in is provided?	Information provided from previous years of actual revenue is examined	choice of one answer (score=1)
17	How many months of data on actual revenue are reflected in BY-1 estimates?	The quality of information provided for the prior year is examined	choice of one answer (score=1)
18	Municipal government debt information is released for the most recent year on:	more than one choice of answer is possible	more than one choice of answer, weight (a=.25,b=.50,c=.25,d=0,e=0)
Budget Information Detail			
19	Is information on extra-budgetary funds for BY-1 released?	Extra-budgetary funds are special funds that are not part of the budget, the funding of which is linked to contributions, and may be funded from other sources of revenue such as fees and transfers of tax revenue	choice of one answer (score=1)
20	Can people gain access to records and receipts of central government transfers to the municipal government?	Are the amounts, references, and dates of transfer in the budget and/or supporting documents made available to the public?	choice of one answer (score=1)
21	Are the current regulations on transfer of funds from the national government to the subnational level for BY-1 made public?	Are means used such as a Web page, or documents, easy to understand reports on laws/regulations regarding transfers that must be received by municipal governments from the central government?	choice of one answer (score=1)

22	Is information on transfers to public enterprises for BY-1 released to the public?	Are detailed supplementary documents on transfers to municipal enterprises included, should such transfers take place?	choice of one answer (score=1)
23	Is information released to the public on the assets held by the municipality for BY-1?	Are registries and/or lists kept of the status of financial assets (stocks and bonds). Non financial assets (real and other property)	choice of one answer (score=1)
24	Is information on the non executed budget for at least BY-1 released to the public?	Analyze both revenue and expenditure that has not been executed in the budget liquidation	choice of one answer (score=1)
25	Is information released to the public on contingent liabilities (such as loans guaranteed by the municipal government) for BY-1?	Contingent liabilities (unexpected unbudgeted obligations) are calculated as funds for unexpected payments such as law suits, damage to third parties, loan guarantees-projects that should have been executed, etc.	choice of one answer (score=1)
26	Is information released to the public on future liabilities, such as public officials' pensions from BY-1?	Referring to information describing future obligations of the municipal government (pensions, retirement payments, officials' benefits payments)	choice of one answer (score=1)
27	Are details on the sources of both financial and in-kind donation assistance for BY-1 provided?	Check whether specific detail is provided on revenue from donation assistance such as money or property (particularly property that can be sold and converted into cash)	choice of one answer (score=1)

28	Is information on fiscal credits and incentives from BY-1 provided?	Check whether detailed information is provided on exemptions or incentives in the tax codes, as this means that beneficiaries receive tax relief or somehow is equivalent to municipal program or activity subsidies	choice of one answer (score=1)
Budget Performance			
29	Does it explain how the budget proposal is linked to municipal government development goals?	This question is applicable if the Municipal Government has implemented a Cantonal Development Plan. The Cantonal Development Plan is a document that reflects the vision, strategies, objectives, etc. of the city 10 or 20 years out in time. Check whether some supporting document is made public to explain the goals and how they are linked to some specific budget items or whether the budget in general reflects steps toward fulfillment of the plan. Example, Investment in roads, tourism, productive development, security, etc.	choice of one answer (score=1)
30	Does it explain how the budget proposal is related to the goals set forth in the public policies of the Municipal Government for multi-annual periods (at least BY+2)?	Is clear detail provided of how the budget is linked to public policy proposals of the municipal government such as education, health, etc.	choice of one answer (score=1)

31	Does it provide non-financial detail, such as the number of beneficiaries of social investment programs?	Non-financial information reflecting the use of revenue such as: number of schools, teachers hired, staff receiving training, restored parks, creation of markets, etc.	choice of one answer (score=1)
32	Is the non-financial information that is provided useful to evaluate the performance of EXPENDITURE programs in terms of execution?	This examines whether the information is relevant to evaluate progress in fulfilling municipal goals, such as program/project execution time, number of beneficiaries, how far programs have programs have moved forward	choice of one answer (score=1)
33	Are performance indicators provided for program EXPENDITURE?	Indicators are provided to measure progress in fulfillment of municipal goals, such as program/project execution time, number of beneficiaries, how far programs have programs moved forward	choice of one answer (score=1)
34	Are performance indicators used in conjunction with specific goals in the budget or in any other supporting document?	For example: To reduce the unemployment rate, create agencies of support to the unemployed, and examine the number of users that have received training, and that have been hired	choice of one answer (score=1)
Important Additional Information for budget Monitoring and Analysis			

35	Does the Mayor's Office makes available to the public a description of taxes and/or applicable fees for all sources of REVENUE?	Because this information is supplementary in nature, it is not necessarily found in budget reports or supporting material, but can appear in other types of documents issued by the municipal government and is not necessarily associated with the budget (indicators 35-44)	choice of one answer (score=1)
36	Does the Mayor's Office make available to the public an analysis of the distribution of taxes and/or applicable fees for all sources of REVENUE?	Because this information is supplementary in nature, it is not necessarily found in budget reports or supporting material, but can appear in other types of documents issued by the municipal government and is not necessarily associated with the budget (indicators 35-44)	choice of one answer (score=1)
37	Are conditions associated with assistance from international finance institutions (IFI) explained?	Because this information is supplementary in nature, it is not necessarily found in budget reports or supporting material, but can appear in other types of documents issued by the municipal government and is not necessarily associated with the budget (indicators 35-44) This information can be found in contracts, agreements, loan documents, etc.	choice of one answer (score=1)

38	Are conditions associated with donor countries explained?	Because this information is supplementary in nature, it is not necessarily found in budget reports or supporting material, but can appear in other types of documents issued by the municipal government and is not necessarily associated with the budget (indicators 35-44) This information can be found in contracts, agreements, loan documents, etc.	choice of one answer (score=1)
39	Do the budget documents include an executive summary describing the budget proposals?	An executive summary is a document briefly explaining and focusing on the most relevant topics to make the budget easier to understand in light of the fact that budget documents are usually extensive and technical in nature	choice of one answer (score=1)
40	Does the Mayor's Office release to the public a "citizen's budget" or any documentation targeted to a broad audience describing the budget proposal?	The citizen's budget is a document explaining the budget in order to reach a larger number of people. It can be presented in different formats or can be in other languages such as Quichua, in municipalities with communities of indigenous peoples	choice of one answer (score=1)
41	Does the Mayor's Office make available to the public non technical definitions of the terms used in budget tables and descriptions?	Check whether an effort is made to facilitate understanding in non technical language, use of glossaries of terms, etc.	choice of one answer (score=1)
42	Does the Mayor's Office make a summary of the budget process available to the public?	Are details provided to citizens on the stages of the budget process?	choice of one answer (score=1)

43	Is a Registry or are records kept of requests for information on the municipal budget?	These registries or records make it possible to verify whether in practice request for information are filed, whether information is demanded and how systematic the municipal government is in managing it	choice of one answer (score=1)
44	Is a follow-up conducted on requests for budget information and the corresponding responses?	Check whether the municipal government follows up on and how it follows up on requests for information, should any be filed	choice of one answer (score=1)
The Budget Process			
Budget Formulation by the Office of the Mayor			
45	How long before the date of debate is the date of the release of budget made public?	Take into account the deadlines set by law. Take into account references from the most regular years, not the chosen periods	choice of one answer (score=1)
46	Does the Office of the Mayor make public a timetable for the budget formulation process?	Is the timetable public? Take into account references for the most regular years, not the chosen periods	choice of one answer (score=1)
47	Does the Office of the Mayor adhere to its timetable for preparation and submission of the budget?	Check whether the internal timetable is met for offices to submit their Annual Operations Plans and the deadlines to consolidate and formulate the budget proposal. Take into account references from the most regular years, not the chosen periods	choice of one answer (score=1)
48	In practice, what department heads participate in the budget formulation process?	Examine who takes part in practice in formulation in addition to the financial office. Include analysis of offices such as planning, in the process	choice of one answer (score=1)

49	Do the members of the Council [legislative body] take part in the budget formulation process?	Can all of the members or just a select group of the council members participate and formulate ideas during this stage?	choice of one answer (score=1)
50	Does the public take part or make its views known during budget formulation in order to set priorities?	Are the views, needs and priorities of citizens successfully reflected?	choice of one answer (score=1)
51	Is any mechanism in place for citizens to participate in the budget formulation process?	Has any mechanism been institutionalized such as a participatory budget system (participatory budgeting is a process designed to allocate a portion of the total budget to any use decided on by the citizens) Some examples of participatory budgets: Nabon, Cuenca, Morona, Zamora	choice of one answer (score=1)
52	If a participatory budgeting system is in place, what portion of the budget is participatory?	Request references of what portion of the TOTAL budget is participatory, sometimes references are to investment expenditure and, therefore, figures cannot be compared or are distorted	choice of one answer (score=1)
53	When is the draft document of the budget proposal made available to the public?	Check whether the preliminary version of the budget is made public and when it is produced	choice of one answer (score=1)
54	Does the preliminary document describe municipal policies and priorities that will guide EXPENDITURE in the budget?	Does the preliminary document include an explanation of the main municipal policies and priorities of Expenditure? For example, increasing the degree of formality, consequently entails an increase in tax revenue rate of companies, etc.	choice of one answer (score=1)

	Approval of Budget by the Legislative Body		
55	Can the Council obtain detailed financial information on the budget year?	Check with the councilmen and women both from the mayor's party and the opposition to find out what type of access they have to financial information for the budget year being executed	choice of one answer (score=1)
56	How far in advance of the start of the budget year does the Council receive the budget proposal?	Check the deadline set by law and refer to actual practice. Crosscheck information between the financial office and councilmembers of different political alliances	choice of one answer (score=1)
57	Does the Office of the Mayor hold public hearings on the municipal budget where citizens actively participate?	Check minutes, reports and press bulletins on hearings held for the public. Check with unions, associations, parish boards on accessibility of information	choice of one answer (score=1)
58	Does the Council hold public hearings on the municipal budget in which the public participates actively?	Look into the role of the committee and of the other councilmen in the process of engaging the public in the approval process. Check with unions, associations, parish boards about accessibility of information	choice of one answer (score=1)
59	Are the minutes or reports on public hearings related to the budget approval process released to the public?	Check the means used to make the minutes available to the public, gather the minutes of the debate and budget approval	choice of one answer (score=1)
60	Does the Office of the Mayor release further detail or provide an enhanced explanation of some objectives of the budget when the councilmen so request such information?	Check whether this is actually done with the council members, the media, civil society	choice of one answer (score=1)

61	Does the Council actually make changes to the budget proposal?	Crosscheck the preliminary proposal with the approved proposal, look into how the it works with the different actors	choice of one answer (score=1)
62	Is a publicly available report issued on the budget approval process?	What is the level of detail on the approval process, check reports, minutes, etc.	choice of one answer (score=1)
	Legislative Oversight of Budget Execution		
63	How often does the Office of the Mayor issue mid-year reports on the executed budget?	Take into account the time periods established by law. Ask for back-up reports and crosscheck them with the Ministry of Finances	choice of one answer (score=1)
64	What budget items are covered by the mid-year reports on actual expenditure?	You should take into account the level of detail in said reports, what units, functions, programs are specified	choice of one answer (score=1)
65	The mid-year reports with the greatest amount of detail and released to the public provide relevant information on:	Do the reports reflect a meaningful analysis of original estimates and the differences in actual revenue and of debt composition?	more than one choice of answer, weight (a=.40,b=.30,c=.30,d=0,e=0)
66	With regard to in-year reports on budget execution, how much time elapses between the end of the reporting period and release of the report (For example, are quarterly reports released within four weeks after the end of the quarter)	The timeliness of the information is examined. Take into account the statutory time periods. Ask for supporting reports, and crosscheck them with the Ministry of Finances	choice of one answer (score=1)

67	Does the Office of the Mayor ask the Council for approval when it transfers funds to different units and or municipal enterprises? (except when the amounts are below a certain level, as provided by statute or regulation)?	Consider whether there are statutory approval levels. Crosscheck the information with the Council, Finance Office, Internal Auditor	choice of one answer (score=1)
68	Were there any reliable and documented instances, last year, indicating that the provision of goods and services did not follow an open and competitive process in practice?	Review the Public Procurement page, crosscheck information from the Department of Procurement, the administrative office, internal audit office, the Web page of the Office of the Comptroller General and the National Institute of Public Procurement	choice of one answer (score=1)
69	When does the Council approve supplemental budgets?	Check whether adjustments, that are not linked to emergencies, are made to budgets over the execution period	choice of one answer (score=1)
70	Most years, how large are requests for supplemental budgets in comparison with the size of the original budget?	Compare these adjustments to the total approved budget	choice of one answer (score=1)
71	When does the Council approve EXPENDITURES for contingent funds and other funds, whose purpose cannot be identified within the budget?	Contingent funds refer to emergencies	choice of one answer (score=1)
Year-End Reports and the Supreme Auditing Body			
72	How long after the end of the fiscal year does the Office of the Mayor release the year-end report, or other documents examining actual execution of the budget for the year?	Consider the statutory time periods and check them with the actual dates of release of reports	choice of one answer (score=1)

73	In the financial or business reports or other documents released to the public by the Mayor's Office (specify which ones), does it indicate that the executed budget of one or more of the latest administrative periods has been audited?	Consider the statutory time periods of the Office of the Comptroller General of the State. Check what documentation the municipal government makes public on what audits have been performed	choice of one answer (score=1)
74	In the financial or business reports or other documents released to the public by the Mayor's Office (specify which ones), is meaningful information released that:	Check the quality of the financial reports, select more than one response when possible	more than one choice of answer, weight (a=.25,b=.25,c=.25,d=25,e=0)
75	Is a year-end report released or any other document to the public that shows execution of extra-budgetary funds?	check reports, crosscheck information with audit reports	choice of one answer (score=1)
76	How long after the end of the fiscal year are the results of the audit on budget execution released?	check the reports, crosscheck information with the audit report	choice of one answer (score=1)
77	In the last two administrative periods, what portion of EXPENDITURE has been audited and to what extent have these reports been released to the public?	check the reports, crosscheck information with the audit report	choice of one answer (score=1)
78	How well does the Office of the Comptroller General of the State (CGE) perform audits?	check the reports, crosscheck information with the audit reports	choice of one answer (score=1)
79	Does a committee of the legislative Council review and examine the audit reports?	check the reports, crosscheck information with the audit reports, and with the members of the Council	choice of one answer (score=1)
80	Does the Mayor's Office release any report on steps it has taken to incorporate the recommendations of the audit?	Focus on the follow up and fulfillment by the municipal government of the recommendations of the CGE	choice of one answer (score=1)

81	Does the Office of the Comptroller General of the State (CGE) or the Internal Auditing Unit release to the public a report that explains in detail the decisions made by the Mayor's Office to implement the recommendations of the audit report?	Examine the information that the CGE releases on the steps that the municipal government has taken to fulfill its recommendations	choice of one answer (score=1)
82	Are the audit reports on budget management provided to the appropriate legislative committees?	Check how much access council members have in general to the financial audit reports. Crosscheck with the Office of the General Secretariat, Financial Office, Audit Office, the Office of the Ombudsman, opposition council members	choice of one answer (score=1)