

Open Budget Survey 2015

El Salvador

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

El Salvador

| BUDGET DOCUMENT | Full Title | Fiscal Year the Budget Document Refers to | Date of Publication |
|-----------------------------------|---|---|---------------------|
| Pre-Budget Statement | Política Presupuestaria 2014 (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Politicapresupuestarias/Politica_Presupuestaria_2014.pdf) | 2014 | 06/19/2013 |
| Executive's Budget Proposal (EBP) | Proyecto de Presupuesto 2014 (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Politicapresupuestarias/Politica_Presupuestaria_2014.pdf) | 2014 | 09/30/2013 |

[estos Publicos/Proyectos de presupuesto/A%F1o%202014\)](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014)

Supporting EBP Document

Mensaje del Proyecto de Presupuesto 2014
([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos de presupuesto/A%F1o%202014/Mensaje_2014.pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf))

2014

09/30/2013

Supporting EBP Document

Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014
([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos de presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))

2014

09/30/2013

Supporting EBP Document

NA

NA

NA

Enacted Budget

Presupuesto General del Estado 2014
(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014)

2014

10/31/2013

Citizens Budget (for EBP or Enacted Budget)

Guía del Presupuesto General del Estado para el Ciudadano - Ejercicio Fiscal 2014
([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias del presupuesto para el ciudadano/Guia del Presupuesto para el Ciudadano_2014.pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf))

2014

02/05/2014

Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos de febrero 2014

| | | | |
|---------------------------|---|------|------------|
| In-Year Report | (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Seguimiento%20al%20Presupuesto) | 2014 | 03/21/2014 |
| Additional in-year report | Boletin Presupuestario Ene-Mar/2014 (http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/Boletin_2014/Boletin_Presupuestario_Enero-Marzo_2014.pdf) | 2014 | 05/14/2014 |
| Additional in-year report | Ingresos. Reporte del mes de julio/2014. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/doc_ingresos) | 2014 | 08/11/2014 |
| Mid-Year Review | NA | NA | NA |
| Year-End Report | Informe de la Gestión Financiera del Estado 2013 (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013) | 2013 | 03/17/2014 |
| Audit Report | Informe de Examen Especial al Informe de la Gestión Financiera del Estado (http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf) | 2012 | 08/09/2013 |

Sources: "The standards that regulate the budget process are mainly contained in provisions of the Constitution, the Government Law of Financial Management and its respective regulations. Regarding the reports during the year, the following is also included: - Debt Profile of the Non-Financial Public Sector June 2014. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/deuda_publica/perfil). Fiscal Year 2014). Publication date: 08/13/2014." La normas que regulan el proceso presupuesto están contenidas principalmente en disposiciones de la Constitución, la Ley de Administración Financiera del Estado y su respectivo reglamento. En relación con los reportes dentro del año, además se incluye el siguiente: - Perfil Deuda Sector Público No Financiero. Junio 2014. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/deuda_publica/perfil). Ejercicio 2014. Fecha de publicación: 08/13/2014.

Comments: "Regarding the preliminary budget, in El Salvador a document called Budgetary Policy is issued, which includes the formulation standards and schedule. However, this document is not taken as preliminary budget because it does not meet the standards considered in this questionnaire (e.g. macroeconomic projections, revenue estimations and preliminary distribution of expenses).

Regarding the mid-year report, a report has begun to be published in El Salvador with that name. However, it is not a revision of the projections and its corresponding adjustment. Therefore, the said report is considered as an implementation report."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2a. Details about Availability

El Salvador

Budget Documents

Tick box if answer to the questions is "yes"

| | Pre-Budget Statement | Executive's Budget Proposal | Enacted Budget | Citizens Budget |
|--|--|--|--|--|
| Is it produced at all? | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Is it produced for internal purposes only? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it published too late compared to the accepted timeframe? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it available to the public in hard copy, with charge? | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input checked="" type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it available to the public in hard copy, NO charge? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it available to the public in soft copy, with charge? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it available to the public in soft copy, NO charge? | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Is it available to the public online? | <input checked="" type="radio"/> Yes <input type="radio"/> No |

If available online, provide internet/URL address

http://www.transparenciafiscal.gob.sv/portal/pa/ge/portal/PTF/Presupuestos_Publicos/Politicapresupuestarias/Politica_Presupuestaria_2014.pdf

http://www.transparenciafiscal.gob.sv/portal/pa/ge/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014

http://www.transparenciafiscal.gob.sv/portal/pa/ge/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014

http://www.transparenciafiscal.gob.sv/portal/pa/ge/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf

| | | | | |
|--|--|--|--|--|
| Is it machine readable? [only for electronic copies] | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is there a "citizens version" of the budget document? | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input checked="" type="radio"/> Yes <input type="radio"/> No | N/A |

Sources: The previously cited documents, as well as their editions in previous years, are published in the Fiscal Transparency Website: <http://www.transparenciafiscal.gob.sv> Los documentos antes citados, así como las ediciones de años previos, están publicados en el Portal de Transparencia Fiscal: <http://www.transparenciafiscal.gob.sv>

Comments: There are no additional comments.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2b. Details about Availability

El Salvador

Budget Documents

Tick box if answer to the questions is "yes"

| | In-Year Report | Mid-Year Review | Year-End Report | Audit Report |
|--|--|--|--|--|
| Is it produced at all? | <input checked="" type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input checked="" type="radio"/> Yes <input type="radio"/> No | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Is it produced for internal purposes only? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it published too late compared to the accepted timeframe? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it available to the public in hard copy, with charge? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it available to the public in hard copy, NO charge? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it available to the public in soft copy, with charge? | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is it available to the public in soft copy, NO charge? | <input checked="" type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input checked="" type="radio"/> Yes <input type="radio"/> No | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Is it available to the public online? | <input checked="" type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input checked="" type="radio"/> Yes <input type="radio"/> No | <input checked="" type="radio"/> Yes <input type="radio"/> No |

| | | | | |
|---|--|--|--|--|
| If available online, provide internet/URL address | http://www.transparenciafiscal.gob.sv/portal/pa... ge/portal/PTF/Presupue... stos_Publicos/Seguimie... nto%20al%20Presupue... sto | NA | http://www.transparenciafiscal.gob.sv/portal/pa... ge/portal/PTF/Presupue... stos_Publicos/Presupue... stos_ejecutados/A%F1o... %202013 | http://www.cortedecuentas.gob.sv/uploaded/c... ontent/category/16894... 42980.pdf |
| Is it machine readable? [only for electronic copies] | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Is there a "citizens version" of the budget document? | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No | <input type="radio"/> Yes <input checked="" type="radio"/> No |

Sources: "The previously cited documents are published in: - Fiscal Transparency Website: <http://www.transparenciafiscal.gob.sv> -Website of the Court of Audits: <http://www.cortedecuentas.gob.sv>" Los documentos antes citados están publicados en: - Portal de Transparencia Fiscal: <http://www.transparenciafiscal.gob.sv> - Sitio web de la Corte de Cuentas: <http://www.cortedecuentas.gob.sv>

Comments: There are no additional comments.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 3. When Are the Key Budget Documents Made Available to the Public?

El Salvador

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted

- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: "The documents cited here are published in: - Fiscal Transparency Website: <http://www.transparenciafiscal.gob.sv> -Website of the Court of Audits: <http://www.cortedecuentas.gob.sv>" Los documentos acá citados están publicados en: - Portal de Transparencia Fiscal: <http://www.transparenciafiscal.gob.sv> - Sitio web de la Corte de Cuentas: <http://www.cortedecuentas.gob.sv>

Comments: There are no additional comments.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: "The answer to "Enacted Budget: When will the Enacted Budget be available to the public?" should be "B. Between two to six weeks after the budget has been approved." Particularly for this Budget, that of 2014, it was Enacted by the Legislative Assembly on the 31st of October of 2013, but was published several weeks later. In the Official Journal it was available until after its publication, Monday, the 2nd of December, 2014, Book 401, Number 225. This link verifies the publication date: <http://www.imprentanacional.gob.sv/index.php/novedades/avisos/25-the-cms/244-avisos-ciudadano>. In our particular experience, we did not find the approved budget on the Fiscal Transparency website, at least for one month, thus making it difficult for us to evaluate the modifications made by the Legislative Assembly. We consider that the mid-term report is published, although at the end of September." La respuesta sobre "Presupuesto Aprobado: ¿Cuándo estará disponible al público el Presupuesto Aprobado?" debería ser la "B. Entre dos y

seis semanas después de que se haya aprobado el presupuesto". Particularmente para este Presupuesto, el 2014, fue Aprobado por la Asamblea Legislativa el 31 de octubre de 2013, pero fue publicado varias semanas después. En El Diario Oficial, estuvo disponible hasta después de su publicación, el Lunes 2 de diciembre de 2014, Tomo No. 401, Número 225. En este link se verifica la fecha de publicación, <http://www.imprentanacional.gob.sv/index.php/novedades/avisos/25-the-cms/244-avisos-ciudadano>. En nuestra experiencia particular, no encontramos el presupuesto aprobado en el sitio de Transparencia Fiscal, por lo menos durante un mes, por lo que se nos dificultó evaluar las modificaciones que había hecho la Asamblea Legislativa. Consideramos que el informe de medio término si es publicado, aunque a finales de septiembre.

RESEARCHER'S RESPONSE

The date of the digital files of the 2014 budget published in the Website of Fiscal Transparency was verified and found to be the 4th of December, that is, between two and six weeks after it was approved. Consequently, the observation of the reviewer is pertinent, along with their suggestion of changing the answer to "b." Regarding the mid-year report, actually, the government publishes a report that covers half of the fiscal year (six months), but it has a follow-up nature (in-year report) and not a half-year review. It is suggested to keep the answer "d." Se verificó la fecha de los archivos digitales del presupuesto 2014 publicados en el Portal de Transparencia Fiscal y es el 4 de diciembre, es decir entre dos y seis semanas después de aprobado. En consecuencia es pertinente la observación del PR y su sugerencia de cambiar la respuesta a "b". En cuanto al informe de medio año, en efecto, el gobierno publica un informe que cubre la mitad del ejercicio fiscal (seis meses), pero su carácter es de seguimiento (in-year report) y no de una revisión de medio año. Se sugiere mantener la respuesta en "d".

Table 4. General Questions

El Salvador

| | YES/NO | If yes, additional information; If no, please note N/A in the text box. |
|---|--|---|
| Is there a website or web portal for government fiscal information? | <input checked="" type="radio"/> Yes <input type="radio"/> No | Portal de Transparencia Fiscal (http://www.transparenciafiscal.gob.sv) |
| Is there a law (or laws) guiding public financial management? | <input checked="" type="radio"/> Yes <input type="radio"/> No | Ley Orgánica de Administración Financiera del Estado (http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/SO_Administracion_Financiera/Leyes/Ley_AFI_-_noviembre_25_2011.pdf) |
| Are there additional laws regulating: • Access to information? • Transparency? • Citizens participation? | <input checked="" type="radio"/> Yes <input type="radio"/> No | Ley de Acceso a la Información Pública (http://www.gobiernoabierto.gob.sv/pages/ley-de-acceso-a-la-informacion-publica) |

Sources: "Links: - Fiscal Transparency Website: <http://www.transparenciafiscal.gob.sv> - Organic Law of the Financial Management of the State: http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/SO_Administracion_Financiera/Leyes/Ley_AFI_-_noviembre_25_2011.pdf -Law on Access to Public Information: <http://www.gobiernoabierto.gob.sv/pages/ley-de-acceso-a-la-informacion-publica>

[publica](#)" Enlaces: - Portal de Transparencia Fiscal: <http://www.transparenciafiscal.gob.sv> - Ley Orgánica de Administración Financiera del Estado: http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/SO_Administracion_Financiera/Leyes/Ley_AFI_-_noviembre_25_2011.pdf - Ley de Acceso a la Información Pública: <http://www.gobiernoabierto.gob.sv/pages/ley-de-acceso-a-la-informacion-publica>

Comments: No hay comentarios.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "It is also important to keep in mind the Constitution of the Republic of El Salvador (1983), Art. 131 num. 8, 12 and 18, and 227 Art. 167 numeral 3 y 4, Art. 168 numeral 6, Art. 226, 227, 229. On the Court of Audits, Art. 195. Art. 172 section c, and Art. 182 numeral 13 in reference to the Judicial Body. <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica> or also here <http://isd.org.sv/isd/index.php/versiones-de-constitucion-de-la-republica-de-el-salvador/82-isd/democracia/estudios-y-publicaciones/constituciones/372-constitucion-de-la-republica-de-el-salvador-ano-1983> " Es importante también tener en cuenta la Constitución de la República de El Salvador (1983), Art. 131 num. 8, 12 y 18, y 227 Art. 167 numeral 3 y 4, Art. 168 numeral 6, Art. 226, 227, 229. Sobre la Corte de Cuentas el Art. 195. Art. 172 inciso c, y Art. 182 numeral 13 en referencia al Órgano Judicial. <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica> o también aquí <http://isd.org.sv/isd/index.php/versiones-de-constitucion-de-la-republica-de-el-salvador/82-isd/democracia/estudios-y-publicaciones/constituciones/372-constitucion-de-la-republica-de-el-salvador-ano-1983>

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- A. Yes, administrative units accounting for all expenditures are presented.
- B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by administrative unit.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- Projected Budget for 2014. Central Government Abstract 4. The composition of expenses by institution and management areas (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario4-14.pdf) - Projected Budget for 2014. Decentralized Institutions. Abstract 2. The composition of expenses by institution and management areas (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumari)

[os/de_sumario2-14.pdf](#)) - Projected Budget for 2014. Public Companies. Abstract 4. The composition of expenses by institution and management areas

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario4-14.pdf)" - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 4. Composición del gasto por institución y áreas de gestión

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario4-14.pdf) - Proyecto de Presupuesto 2014. Instituciones Descentralizadas. Sumario 2. Composición del gasto por institución y áreas de gestión

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/de_sumario2-14.pdf) - Proyecto de Presupuesto 2014. Empresas Públicas. Sumario 4. Composición económica del gasto por institución y áreas de gestión

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario4-14.pdf)

Comments: The proposed budget presented by the Executive includes the expenses for administrative units. Three sectors are recognized within the budget: central government, decentralized institutions and public companies. The central government includes the Legislative and Judicial bodies, the Presidency of the Republic, ministries and other dependencies of the equal level. It is worth mentioning that the State's general expenses, such as debt servicing, various transfers, special contribution expenses and others are assigned under specific administrative units. For example, in the specific case of debt servicing and the State's general obligations, the expenses are classified under the Ministry of Finance.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In order to clarify, in the case of the Special Contributions Expenses, that however are presented separately from the abstracts, these are found assigned in the respective budgets of the Ministry of Health, Public Works, Transportation, and that of Housing, Urban Development and Tourism, which makes it easier to identify them, as they do not form a part of what is allocated to the Ministry of Finance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, expenditures are presented by functional classification.
- B. No, expenditures are not presented by functional classification.
- C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- Projected Budget for 2014. Message. p. 28

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Central Government Abstract 4. The Composition of Expenditure by Institution and Management Area

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario4-14.pdf)

[os/gc_sumario4-14.pdf](#)) - Projected Budget for 2014. Central Government Abstract 5. The Composition of Expenditure Management Area (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario5-14.pdf) - Projected Budget for 2014. Decentralized Institutions. Abstract 2. The Composition of Expenditure by Institution and Management Area (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/de_sumario2-14.pdf) - Projected Budget for 2014. Decentralized Institutions. Abstract 4. The Economic Composition of Expenditure by Management Area (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/de_sumario4-14.pdf) - Projected Budget for 2014. Public Companies. Abstract 4. The Economic Composition of Expenditure by Institution and Management Area (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario4-14.pdf) - Projected Budget for 2014. Consolidated by Management Areas of the Non-Financial Public Sector (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/co_sumario1-14.pdf)" - Proyecto de Presupuesto 2014. Mensaje. p. 28 (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 4. Composición del Gasto por Institución y Área de Gestión (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario4-14.pdf) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 5. Composición Económica del Gasto por Área de Gestión (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario5-14.pdf) - Proyecto de Presupuesto 2014. Instituciones Descentralizadas. Sumario 2. Composición del Gasto por Institución y Área de Gestión (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/de_sumario2-14.pdf) - Proyecto de Presupuesto 2014. Instituciones Descentralizadas. Sumario 4. Composición Económica del Gasto por Área de Gestión (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/de_sumario4-14.pdf) - Proyecto de Presupuesto 2014. Empresas Públicas. Sumario 4. Composición Económica del Gasto por Institución y Área de Gestión (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario4-14.pdf) - Proyecto de Presupuesto 2014. Consolidados por Áreas de Gestión del Sector Público No Financiero (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/co_sumario1-14.pdf)

Comments: In the proposed budget of the Executive Body the expenses are classified by management areas, which represent large aggregates under the functional classification, even though such a classification is not compatible with international standards nor does it include an additional level of disaggregation (see comments on question 3).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is important to underscore, that even though this classification is not compatible with international standards, it allows each of the management areas to be linked to its functional classification.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

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

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

C. Not applicable/other (please comment).

El Salvador

B.

Score: 0

Sources: "- Projected Budget for 2014. Message. p. 28

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Central Government Abstract 4. The Composition of Expenditure by Institution and Management Area

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_gc_sumario4-14.pdf) - Projected Budget for 2014. Central Government Abstract 5. The Composition of Expenditure Management Area

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_gc_sumario5-14.pdf) - Projected Budget for 2014. Decentralized Institutions. Abstract 2. The Composition of Expenditure by Institution and Management Area

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_de_sumario2-14.pdf) - Projected Budget for 2014. Decentralized Institutions. Abstract 4. The Economic Composition of Expenditure by Management Area

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_de_sumario4-14.pdf) - Projected Budget for 2014. Public Companies. Abstract 4. The Economic Composition of Expenditure by Institution and Management Area

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_em_sumario4-14.pdf) - Projected Budget for 2014. Consolidated by Management Areas of the Non-Financial Public Sector

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_co_sumario1-14.pdf)" - Proyecto de Presupuesto 2014. Mensaje. p. 28

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 4. Composición del Gasto por Institución y Área de Gestión

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_gc_sumario4-14.pdf) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 5. Composición Económica del Gasto por Área de Gestión

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_gc_sumario5-14.pdf) - Proyecto de Presupuesto 2014. Instituciones Descentralizadas. Sumario 2. Composición del Gasto por Institución y Área de Gestión

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_de_sumario2-14.pdf) - Proyecto de Presupuesto 2014. Instituciones Descentralizadas. Sumario 4. Composición Económica del Gasto por Área de Gestión

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_de_sumario4-14.pdf) - Proyecto de Presupuesto 2014. Empresas Públicas. Sumario 4. Composición Económica del Gasto por Institución y Área de Gestión

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_em_sumario4-14.pdf) - Proyecto de Presupuesto 2014. Consolidados por Áreas de Gestión del Sector Público No Financiero

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios_co_sumario1-14.pdf)

Comments: In the budget proposal of the Executive Body expenses are classified by management areas. This classification attempts to represent the large functions of the State, but it does not correspond to categories or levels of disaggregation based on international standards (see Government Finance Statistics Manual, IMF 2001, pp. 75-78).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Currently in El Salvador, there is a Public Budget Reform underway. It has as one of its pillars to put in place a program based budget model with a focus on results, within which is included applying the functional classification in harmony with international standards.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, expenditures are presented by economic classification.
- B. No, expenditures are not presented by economic classification.
- C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- Projected Budget for 2014. Message. p. Table No. 4 (p. 21, Annex 4 (p. 47, and Annex 9 (p. 54 (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Central Government Abstract 2. Economic Composition of Revenue and Expenditure (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) - Projected Budget for 2014. Central Government Abstract 5. Economic Composition of Expenditure by Management Area (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) - Projected Budget for 2014. Central Government Abstract 6. The Economic Composition of Expenditure by Institution and Grouping Item (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario6-14.pdf) - Projected Budget for 2014. Decentralized Institutions. Abstract 5. Economic Composition of Expenditure by Institution (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/de_sumario5-14.pdf) - Projected Budget for 2014. Public Companies. Abstract 3. Economic Composition of Expenditure by Institution and Grouping Item (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario3-14.pdf)" - Proyecto de Presupuesto 2014. Mensaje. Cuadro No. 4 (p. 21), Anexo 4 (p. 47) y Anexo 9 (p. 54). (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 2. Composición Económica de Ingresos y Gastos (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 5. Composición Económica del Gasto por Área de Gestión (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 6. Composición Económica del Gasto por Institución y Rubro de Agrupación. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario6-14.pdf) - Proyecto de Presupuesto 2014. Instituciones Descentralizadas. Sumario 5. Composición Económica del Gasto por Institución. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/de_sumario5-14.pdf) - Proyecto de Presupuesto 2014. Empresas Públicas. Sumario 3. Composición Económica del Gasto por Institución y Rubro de Agrupación. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario3-14.pdf)

Comments: In the budget proposal of the Executive Body all expenses are classified by economic classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

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

C. Not applicable/other (please comment).

El Salvador



Score: 100

Sources: "- Projected Budget for 2014. Message. p. Table No. 4 (p. 21, Annex 4 (p. 47, and Annex 9 (p. 54

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Central Government Abstract 2. Economic Composition of Revenue and Expenditure

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) -

Projected Budget for 2014. Central Government Abstract 5. Economic Composition of Expenditure by Management Area

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) -

Projected Budget for 2014. Central Government Abstract 6. The Economic Composition of Expenditure by Institution and Grouping Item

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario6-14.pdf) - Projected Budget for 2014. Decentralized Institutions. Abstract 5. Economic Composition of Expenditure by

Institution

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/de_sumario5-14.pdf) - Projected Budget for 2014. Public Companies. Abstract 3. Economic Composition of Expenditure by Institution

and Grouping Item

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario3-14.pdf)" - Proyecto de Presupuesto 2014. Mensaje. Cuadro No. 4 (p. 21), Anexo 4 (p. 47) y Anexo 9 (p. 54).

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 2. Composición Económica de Ingresos y Gastos

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) -

Proyecto de Presupuesto 2014. Gobierno Central. Sumario 5. Composición Económica del Gasto por Área de Gestión

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) -

Proyecto de Presupuesto 2014. Gobierno Central. Sumario 6. Composición Económica del Gasto por Institución y Rubro de Agrupación.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario6-14.pdf) - Proyecto de Presupuesto 2014. Instituciones Descentralizadas. Sumario 5. Composición Económica del Gasto por

Institución.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/de_sumario5-14.pdf) - Proyecto de Presupuesto 2014. Empresas Públicas. Sumario 3. Composición Económica del Gasto por Institución

y Rubro de Agrupación.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario3-14.pdf)

Comments: In the budget proposal of the Executive Body all the expenses are classified by economic classification, and this classification is compatible with international standards.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- Projected Budget for 2014. Budget by Institution

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos) - Example: Projected Budget of the Ministry of Education

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos/LP3100-14.pdf)" - Proyecto de Presupuesto 2014. Presupuesto por Institución.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos) - Ejemplo: Proyecto de Presupuesto del Ministerio de Educación

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos/LP3100-14.pdf)

Comments: In El Salvador's budgetary system the allocation for each institution is by budget units and lines of work. This meets the basic features of a program, as it responds to a specific objective. For example, the sources include the budget of the Ministry of Education whose budgetary units correspond to the key goals of that entity. However, it should be noted that the budgetary units and lines of work are not adequate for the evaluation of programs because, at least in the budget documents, they do not include performance or results indicators. Regarding the previous paragraph, it is important to recognize that the Government of El Salvador is making efforts to incorporate the concept of programs in the budget. Within this framework, a plan to reform the budget is being developed, that among other goals, contemplates adopting a performance based budgeting methodology.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Reforma_del_Sistema_de_Presupuesto_Publico)"

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- D.** No, multi-year expenditure estimates are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: Projected Budget for 2014. Message. p. Table 3. Main fiscal goals 2011-2018 (p. 18), and Annex 1. Main fiscal goals 2011-2018 (p. 44)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) Proyecto de Presupuesto 2014. Mensaje. Cuadro 3. Principales metas fiscales 2011-2018 (p. 18), y Anexo 1. Principales metas fiscales 2011-2018 (p. 44)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: In the Executive's Budget Proposal, the multi-annual projections are only shown by a line that contains the total projected expenditures (in absolute terms and as a proportion of the GDP, see the citation). But this total is not broken down according to the indicated classifications (functional, administrative or economic).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: El Salvador is implementing a Public Budget Reform, that includes putting in place the MTEF perspective which has as its final goal to budget within a four year framework. This will allow us to establish or organize all multi-annual expenditure projections under the mentioned classifications.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "References that the expenses for a multi-annual period are not included according to the classification of the expense. Projected Budget for 2014 Abstract 5, Economic Composition of Expenditure by Management Area

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario5-14.pdf Projected Budget for 2014. Abstract 4. The Composition of Expenditure by Institution and Management Area

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario4-14.pdf "

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
- B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- D. No, multi-year estimates for programs are not presented.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: Projected Budget for 2014. Message. p. Table 3. Main fiscal goals 2011-2018 (p. 18), and Annex 1. Main fiscal goals 2011-2018 (p. 44) (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) Proyecto de Presupuesto 2014. Mensaje. Cuadro 3. Principales metas fiscales 2011-2018 (p. 18), y Anexo 1. Principales metas fiscales 2011-2018 (p. 44) (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: In the Executive's Budget Proposal the multi-annual projections are shown in just one line that contains the total of the projected expenditures (in absolute terms and as a proportion of the GDP, see the citation), but the mentioned total is not broken down by programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: With the Budget Reform in El Salvador, which has as one of its pillars to implement a program based budget model with a focus on results and the MTEF, it will be possible to establish the multi-annual estimation of expenditures by programs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

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

E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- Projected Budget for 2014. Message. p. Annex No. 3. Revenue Budget of the Central Government (p. 46)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Section II. Revenue.

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/Ingresos-14.pdf" - Proyecto de Presupuesto 2014. Mensaje. Anexo No. 3. Presupuesto de Ingresos del Gobierno Central (p. 46)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Sección II. Ingresos.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/Ingresos-14.pdf)

Comments: "The Executive's Budget Proposal includes the breakdown of the respective sources of tax revenue for the corresponding fiscal year. It is important to mention that some revenues are handled as special contributions, which in other countries may be considered as taxes on specific products. In El Salvador's case, the special contributions differ from the taxes because they have a pre-established use."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "The tax revenues are also described on pages 21 and 22 of the 2014 Message that accompanies the Executive's Budget Proposal.

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf"

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

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

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- Projected Budget for 2014. Message. p. Annex No. 3. Revenue Budget of the Central Government (p. 46)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Section II. Revenue.

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/Ingresos-14.pdf" - Proyecto de Presupuesto 2014. Mensaje. Anexo No. 3. Presupuesto de Ingresos del Gobierno Central (p. 46)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Sección II. Ingresos.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/Ingresos-14.pdf)

Comments: The Executive's Budget Proposal includes the breakdown of the respective sources of non-tax revenue for the corresponding fiscal year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

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

C. Not applicable/other (please

El Salvador

A.

Score: 100

Sources: Projected Budget for 2014. Message. p. Table 3. Main fiscal goals 2011-2018 (p. 18), and Annex 1. Main fiscal goals 2011-2018 (p. 44)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) Proyecto de Presupuesto 2014. Mensaje. Cuadro 3. Principales metas fiscales 2011-2018 (p. 18), y Anexo 1. Principales metas fiscales 2011-2018 (p. 44)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: In the Executive's Budget Proposal, the multi-annual projections include an estimate of total revenues which are broken down to show how much of this amount corresponds to tax revenue. Based on this same information, and by exclusion, it is possible to calculate the amount that corresponds to non-tax revenues.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "Table 3 of the 2014 EBP Message only presents the total revenue and the taxes as a percentage of the GDP

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%C3%B1o%202014/Mensaje_2014.pdf"

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- A.** Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- B.** Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- C.** Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- D.** No, multi-year estimates for individual sources of revenue are not presented.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: Projected Budget for 2014. Message. p. Table 3. Main fiscal goals 2011-2018 (p. 18), and Annex 1. Main fiscal goals 2011-2018 (p. 44)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/AF1o%202014/Mensaje_2014.pdf) Proyecto de Presupuesto 2014. Mensaje. Cuadro 3. Principales metas fiscales 2011-2018 (p. 18), y Anexo 1. Principales metas fiscales 2011-2018 (p. 44)

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/AF1o%202014/Mensaje_2014.pdf)

Comments: In the Executive's Budget Proposal, the multi-annual projections do not include estimates for the individual sources of revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: With the Budget Reform currently underway, the budgeting processes, for both the revenues as well as the expenditures, will also fall into the MTEF. This will allow for the delivery of budget supporting documents to include multi-annual revenue projections.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

El Salvador



Score: 100

Sources: "- Projected Budget for 2014. Message. pp. 9-10, 24 and 46-47

(www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Abstract 2. Economic Composition of Revenue and Expenditure

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario2-14.pdf)" - Proyecto de Presupuesto 2014. Mensaje. pp. 9-10, 24 y 46-47

(www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Sumario 2. Composición Económica de Ingresos y Gastos.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario2-14.pdf)

Comments: The Executive's Budget Proposal shows the amount of the new debt to be acquired during the fiscal year along with the amortizations that will be carried out (pp. 46-47 of the Message), whose difference constitutes the net debt estimated for the fiscal year. It also reports the debt interest payment as well as the estimated balances of the total debt at the beginning and end of the corresponding fiscal year (pp. 9-10 of the Message).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- B. Yes, the core information is presented for the composition of the total debt outstanding.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to composition of total debt outstanding is not presented.
- E. Not applicable/other (please comment).

El Salvador



Score: 33

Sources: "- Projected Budget for 2014. Message. pp. 9-10, 24 and 46-47

(www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Abstract 2. Economic Composition of Revenue and Expenditure (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario2-14.pdf) Economic Foundations of the General Budget of the State for Fiscal Year 2014. p. 55. Link: [http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf)) - Proyecto de Presupuesto 2014. Mensaje. pp. 9-10, 24 y 46-47 (www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Sumario 2. Composición Económica de Ingresos y Gastos. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario2-14.pdf) - Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014. p. 55. Enlace: ([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))

Comments: The Executive's Budget Proposal includes the breakdown of the debt by its origin: internal and external (see doc. Economic Foundations of the Budget, p. 55), but it does not include information related to the composition of the debt at the end of the period, such as interest rates or debt instruments. It should be mentioned that the Government of El Salvador produces and publishes more complete information, but does not include it as part of the budget proposal. See the section "Public Debt" on the Fiscal Transparency Website: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/deuda_publica"

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The information on the debt that is presented in the EBP for 2014 is very limited.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.

- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

El Salvador



Score: 100

Sources: "- Projected Budget for 2014. Message. pp. 6-8.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) Economic Foundations of the General Budget of the State for Fiscal Year 2014.

([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))" - Proyecto de Presupuesto 2014. Mensaje. pp. 6-8.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014

([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))

Comments: "The Executive's Budget Proposal, presents information that goes beyond the nucleus of macroeconomic assumptions. This includes trends in the economy and international trade, performance of different economic sectors, evolution of public and private investments, international trade, family remittances and the price of oil, among others. Regarding the interests rates, the active and passive averages are presented, at 1 year and and 180 days, respectively, of the national banking system, as well a the LIBOR rate (see the document Economic Foundations of the Budget, pp. 24-25). These rates are particularly relevant for the acquisition of debt debt in the short-term. In the case of the LIBOR rates, by law it serves as a reference point for the installment of provisional investment certificates (see article 12 of the Trust Law of Provisional Duties, <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/ley-del-fideicomiso-de-obligaciones-previsionales>)."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The documents that support the 2014 EBP do not include information on the interest rates on Treasury Bonds of the United States, which serves as a reference in defining the interest rates of the bonds that the country places in international markets. In general, the macroeconomic projections which serve as a basis for the 2014 budget have proven to be optimistic, even though the information on previous years is included (it has occurred for several years)

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to different macroeconomic assumptions is not presented.
- E. Not applicable/other (please comment).

El Salvador



Score: 0

Sources: "- Projected Budget for 2014. Message. pp. 6-8.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) Economic Foundations of the General Budget of the State for Fiscal Year 2014.

([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))" - Proyecto de Presupuesto 2014. Mensaje. pp. 6-8.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014

([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))

Comments: The Executive's Budget Proposal does not include estimates regarding the impact of variations in the macroeconomic assumptions.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D. No, information that shows how new policy proposals affect expenditure is not presented.
- E. Not applicable/other (please comment).

El Salvador



Score: 33

Sources: "- Projected Budget for 2014. Message. pp. 12-17

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf

[e_2014.pdf](#)" - Proyecto de Presupuesto 2014. Mensaje. pp 12-17

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: The Executive's Budget Proposal does not include estimates regarding how new public policy proposals will affect expenditures. There is, however, information regarding public policy priorities and changes they will undergo, (pp. 12-17 of the Message), but these are not coupled with estimations regarding how these changes will affect expenditures.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is no mention in the EBP for 2014, nor in the accompanying documents, of the impacts that the new policies will have on expenditure.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- D. No, information that shows how new policy proposals affect revenues is not presented.
- E. Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: - Projected Budget for 2014. Message. pp. 10-11

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Mensaje. pp 10-11

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: The Executive's Budget Proposal mentions some public policy changes, although it does not provide information regarding how these will affect revenues.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Message of the EBP, provides an analysis that is directly linked with revenue provisions of the budget year. This explains the public policy actions and measures that will be implemented to improve revenue collection. I suggest to modify the score.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is no mention in the EBP for 2014, nor in the accompanying documents, of the impacts that the new policies will have on the revenues.

RESEARCHER'S RESPONSE

In response to the government's comments, indeed, in the Budget's Message political changes that will affect revenue are stated, but this is only mentioned and does not present the estimates which correspond to each change nor does it include a narrative discussion. It is recommended to keep the answer "c."

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

- A.** Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Message. p. Table No. 4 (p. 21 , Table No. 5 p. 28, Annex No. 2 p. 45, Annex No. 3, pp. 46-47. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Mensaje. Cuadro No. 4, p. 21; cuadro No. 5, p. 28; anexo No. 2, p. 45; anexo No. 3, pp. 46-47. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: The Executive's Budget Proposal shows expenditures for the previous year (BY-1) are classified by economic, administrative and functional classifications (however, the functional classification is not sufficiently disaggregated nor compatible with international standards).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- A. Yes, programs accounting for all expenditures are presented for BY-1.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- D. No, expenditures are not presented by program for BY-1.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Projected Budget for 2014. Budget of the Central Government, decentralized entities and public companies.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos) - Proyecto de Presupuesto 2014. Presupuestos del Gobierno Central, entidades descentralizadas y empresas públicas.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos)

Comments: The Executive's Budget Proposal does not include information of the previous year (BY-1) for individual programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: With the implementation of a program based budget focused performance and results, which is established in the Budget Reform underway, expenditures will be shown per program AP-1 within the budget that comes out the year after the reform is put in place.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Message. p. Table No. 4 (p. 21 , Table No. 5 p. 28, Annex No. 2 p. 45, Annex No. 3, pp. 46-47. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Mensaje. Cuadro No. 4, p. 21; cuadro No. 5, p. 28; anexo No. 2, p. 45; anexo No. 3, pp. 46-47. (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: The Executive's Budget Proposal, allocations for the previous year (BY-1) are presented on the levels in which they were originally voted, without being updated.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: When the EBP is presented to the Legislature, there are several documents that support it: Central Government's Budget Results Monitoring and Evaluation Report up to August of year AP-1. This document provides information regarding the global financial results obtained during the budget execution for that year. Also attached are the financial statements that contain data on the execution of the projected budget for year AP-1, the financial situation of the Central Government, expenditures by management area, institutions, and the economic classification.

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Informe%20de%20Seguimiento%20y%20Evaluaci%F3n%20a%20Agosto%202013.pdf

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: "In the document "Economic Foundations of the General Budget of the State for Fiscal Year 2014", pages 45 and 46, expense estimations of the Executive Body are presented for the close of 2013 (AP-1), classified by institutions.

[http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%C3%B1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%C3%B1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf)" En el documento "Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014", paginas 45 y 46 se presentan estimaciones de gasto del Órgano Ejecutivo para el cierre de 2013 (AP-1) clasificado por instituciones.

[http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%C3%B1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%C3%B1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf)

RESEARCHER'S RESPONSE

The observation is correct. After reviewing the documents, indeed, the "Economic Foundations of the Budget . . ." document, pp. 45-46, expenditure estimates for BY-1 were updated in relation to what was voted. It is suggested to change the answer to "a."

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Message. p. Annex No. 2 p. 45, Annex 3 and 4, pp. 46-47, Annex 6, p. 49.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Mensaje. Anexo No. 2, p. 45, Anexos 3 y 4, pp. 46-47, Anexo 6, p. 49.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: The Executive's Budget Proposal includes the estimations of expenditures for years BY-1 and BY-2. In the case of information regarding BY-2, the expenses are classified into economic, administrative and functional classifications (the functional classification is not disaggregated and is not compatible with international standards).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Message of the EBP 2014 provides information on budget execution for the year prior to the budget year (AP-2) by administrative, economic and functional classifications. It does not include, however, any previous years. (The functional classification is not in pair with international standards).

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

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

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

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

E. Not applicable/other (please

El Salvador

D.

Score: 0

Sources: - Projected Budget for 2014. Message. p. Annex No. 2 p. 45, Annex 3 and 4, pp. 46-47, Annex 6, p. 49.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Mensaje. Anexo No. 2, p. 45, Anexos 3 y 4, pp. 46-47, Anexo 6, p. 49.

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf

Comments: The Executive's Budget Proposal does not include information for year BY-2 which corresponds to individual programs.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Even though it is not shown for all of the institutions, Annex 6 of the Message (EBP for 2014) does show a breakdown by administrative unit for the specific case of the Branch of Finance. For example, in the Area of Social Development: Financing to Municipal Governments, Financing to the Social Investment for Local Development Fund, Financing to the Program of Rehabilitation of the Disabled, etc. likewise, this breakdown is done in other areas in the case of Finance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The government's comment is correct. There is information at the program level for the Finance Branch for year BY-2. However, the amount of said breakdown is less than one third of total expenditures. It is recommended that the observation be taken note of, but keeping the same score given that these are not programs.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Message. p. Annex No. 2 p. 45, Annex 3 and 4, pp. 46-47, Annex 6, p. 49.

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf - Proyecto de Presupuesto 2014. Mensaje. Anexo No. 2, p. 45, Anexos 3 y 4, pp. 46-47, Anexo 6, p. 49.

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf

Comments: The Executive's Budget Proposal includes real levels of expenditure for year BY-2.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- A. Yes, revenue estimates for BY-1 are presented by category.
- B. No, revenue estimates for BY-1 are not presented by category.
- C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Message. p. Annex No. 3, 46.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Mensaje. Anexo No. 3, 46.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: The Executive's Budget Proposal includes a breakdown of revenue by categories for the previous year (BY-1).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: On page 42 of the "Economic Foundations of the General Budget of the State for Fiscal Year 2014", the estimates of the close of 2013 (AP-1) of the tax and non-tax revenues are presented.

[http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%C3%B1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%C3%B1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf)

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- D. No, individual sources of revenue are not presented for BY-1.
- E. Not applicable/other (please comment).

El Salvador

B.

Score: 67

Sources: "- Projected Budget for 2014. Message. p. Annex No. 3, 46.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Central Government Abstract 2. Economic Composition of Revenue and Expenditure. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario2-14.pdf" - Proyecto de Presupuesto 2014. Mensaje. Anexo No. 3, 46.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 2. Composición Económica de Ingresos y Gastos. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario2-14.pdf

Comments: The Executive's Budget Proposal includes the details on the revenue by individual sources for the previous year (BY-1), although not with the same level of disaggregation as for the budget year (BY).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "On page 42 of the "Economic Foundations of the General Budget of the State for Fiscal Year 2014", the estimates of the close of 2013 (AP-1) of the revenue, with details on the sources, is presented.

[http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%C3%B1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%C3%B1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf)"

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

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

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

C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Economic Foundations of the General Budget of the State for Fiscal Year 2014. p. 42

([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf)) - Proyecto de Presupuesto 2014. Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014. p. 42

([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))

Comments: The Executive's Budget Proposal includes the updated estimations of revenue for the previous year (BY-1).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "There is an update of the revenue and expenditures for the previous fiscal year (BY-1). However, there continues to be an overestimation of the current revenue and an underestimation of the current expenditure, for these new updated projections for the year BY-1. Included in the Message of the EBP is an estimation for the close of the year BY-1 for the total, current and tax revenue (on and aggregated level) of the SPNF (Non Financial Public Sector). In the document "Economic Foundations of the General Budget of the State for Fiscal Year 2014", the estimation of the close of the tax revenues for year BY-1 are presented in great detail for each tax. Confusion is created by the fact that in some tables the special contributions are part of tax revenue while in other tables they are not included. "

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A. Yes, revenue estimates for BY-2 and prior years are presented by category.
- B. No, revenue estimates for BY-2 and prior years are not presented by category.
- C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Economic Foundations of the General Budget of the State for Fiscal Year 2014. p. 42 ([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf)) - Proyecto de Presupuesto 2014. Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014. p. 42 ([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))

Comments: The Executive's Budget Proposal includes details on the revenue for year BY-2 disaggregated by categories.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "Included in the Message of the EBP are the total, current, and tax revenues for the SPNF (Non Financial Public Sector) for years BY-3, BY-2 and and estimation for the close of year BY-1. In the case of the central government, the figures are included with greater detail, but only for yea BY-2. In the document "Economic Foundations of the General Budget of the State for Fiscal Year 2014", the tax revenues are presented in great detail for various years, including an estimation for the close of year BY-1. Confusion is created by the fact that the format in which the revenue is presented for the SPNF is different from that for the central government."

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- D. No, individual sources of revenue are not presented for BY-2 and prior years.
- E. Not applicable/other (please comment).

El Salvador

B.

Score: 67

Sources: - Projected Budget for 2014. Economic Foundations of the General Budget of the State for Fiscal Year 2014. p. 42 ([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf)) - Proyecto de Presupuesto 2014. Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014. p. 42 ([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))

Comments: The Executive's Budget Proposal includes details on the revenue for year BY-2, indicating the individual sources, although not with the same level of disaggregation as presented for the budget year (BY).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "In the Message of the EBP the revenue of the SPNF for a number of previous years are presented, including projections for the close of year BY-1, but only broken down into: total revenue, current revenue and tax revenue. Whereas the revenue on the level of central government are included with greater detail, but only those obtained during year BY-2. In the document "Economic Foundations of the General Budget of the State for Fiscal Year 2014", one can find the amount of the tax revenue, broken down for various years, including an estimation for the close of year BY-1. The details of the donations and loans (by donor, creditor and destination) are only included for the budget year BY."

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Economic Foundations of the General Budget of the State for Fiscal Year 2014. p. 42 ([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf)) - Proyecto de Presupuesto 2014. Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014. p. 42 ([http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_\(10-07-2013\).pdf](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuesto_2014_20_09_2013_Bases_Economicas_(10-07-2013).pdf))

Comments: The Executive's Budget Proposal includes an updated details on the real revenue obtained in year BY-2.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

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

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: - Projected Budget for 2014. Economic Foundations of the General Budget of the State for Fiscal Year 2014. p. 42-42 and 73-74. - Proyecto de Presupuesto 2014. Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014. pp. 42-42 y 73-74.

Comments: The Executive's Budget Proposal includes information on the composition of the debt for the previous year (BY-1): total debt, amortizations and interest payments. However, within the proposal there is no mention of information on tax interest, maturity profile, or origin.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "In the message on the projected budget only the total debt of the SPNF for various years can be found, including an estimation for year BY-1, but does not give any further details. Economic Foundations of the General Budget of the State for Fiscal Year 2014, on page 42, only the loan disbursements for the year BY-2 and the estimated loan disbursements for the year BY-1 are included, broken down into external loans and securities. Included on page 73 of this same document is the level of debt of the SPNF for various years, including an estimation of the level of debt for year BY-1. On page 74 the level of debt in totality and in % of the PIB, for those with pensions as well as for those without. But in neither of these two documents is there a detailed presentation of the debt by interest rate, nor terms, nor types of creditors, nor any other kind of data."

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for government debt are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Economic Foundations of the General Budget of the State for Fiscal Year 2014. p. 73-74. - Proyecto de Presupuesto 2014. Bases económicas del Presupuesto General del Estado Ejercicio Fiscal 2014. pp. 73-74.

Comments: The Executive's Budget Proposal includes definitive results of debt for year BY-2 and previous years.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
- B. Yes, the core information is presented for all extra-budgetary funds.
- C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- D. No, information related to extra-budgetary funds is not presented.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Projected Budget for 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos) - Proyecto de Presupuesto 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos)

Comments: The Executive's Budget Proposal, or its the supporting documents, do not include information on the extra-budgetary funds (for example, funds for special activities.)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "There is no information on extra-budgetary funds. However, the fact that the pension debt is handled as a trust in the public financial sector, makes it difficult when it comes time to determine the debt and complicates identifying the debt in the budget of the SPNF. The central government pays the pensions, furthermore, it also pays the amortizations and the interest tax of this provisional debt, which is included in the budget. But the disbursements of this provisional debt are included within the debt of the financial sector and as revenues of the institutions of the non-financial public sector that pays the pensions. As such, when referring to the level of the debt and the SPNF deficit, these indicators may or may not include the provisional debt and the expenses for pensions.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

El Salvador

B.

Score: 0

Sources: - Projected Budget for 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos) - Proyecto de Presupuesto 2014.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos)

Comments: The Executive's Budget Proposal, or its supporting documents, do not include consolidated information on public finance that includes budgetary and extra-budgetary funds.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Message. pp. 27, 30, 37, 39 and 41.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Budget of the Branch of Finance. Budgetary Unit 11. Financing to Municipal Governments.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos/LP0700-14.pdf) - Projected Budget for 2014. Budget of the Salvadorian Municipal Development Institute. Budgetary Unit 02. Financial Management, Training and Technical Assistance to Municipalities.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos/LP2303-14.pdf) - Projected Budget for 2014. Budget of the Social Investment Fund for Local Development. Areas 56 and 62.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos)

[uestos/LP0505-14.pdf">uestos/LP0505-14.pdf](#)" - Proyecto de Presupuesto 2014. Mensaje. pp. 27, 30, 37, 39 y 41.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/AF1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Presupuesto del Ramo de Hacienda. Unidad Presupuestaria 11. Financiamiento a Gobiernos Municipales.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/AF1o%202014/Presupuestos/LP0700-14.pdf) - Proyecto de Presupuesto 2014. Presupuesto del Instituto Salvadoreño de Desarrollo Municipal. Unidad Presupuestaria 02. Gestión Financiera, Capacitación y Asistencia Técnica a Municipalidades.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/AF1o%202014/Presupuestos/LP2303-14.pdf) - Proyecto de Presupuesto 2014. Presupuesto del Fondo de Inversión Social para el Desarrollo Local. Rubros 56 y 62.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/AF1o%202014/Presupuestos/LP0505-14.pdf)

Comments: "In El Salvador, the transfers to the municipal governments are made based on the Creation of the Fund for Economic and Social Development of the Municipalities Law, known as FODES. The transfers as a fixed percentage of the current revenues (*8%) and its distribution are established based on a formula. Furthermore, the government allocates complementary transfers aimed at the development of specific projects. The institutions through which these transfers are made are the Salvadorian Institute for Municipal Development and the Social Investment Fund for Local Development. In Executive's Budget Proposal, in addition to the allocated amounts, there are explanations regarding the priorities on which these funds will be spent.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In order to clarify that according to what is established in Art. 1 of the Creation of the Fund for Economic and Social Development of the Municipalities Law, the fixed percentage that is destined to the Municipal Governments through the Fund for Economic and Social Development of the Municipalities (FODES), is 8% of the Net Current Revenue of the budget and not of the current revenue.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: "An explanation for all of the intergovernmental transfers is not presented, and in those cases where it is presented, the information is included in different parts of the Message of the EBP, and there is no summary table which allows one to clearly understand these intergovernmental transfers. In the projected budget all of the intergovernmental transfers are included, but there is no summary table for these transfers. What can indeed be easily located are the current transfers or the transfers of capital of the central government to other institutions, but in an aggregated way, without clarity regarding the institution that transfers or that which receives it. In order to better understand the transfers between the institutions of the central government and their members or public companies, one needs to go to the budgets of each one of the institutions of the central government and identify the amount of their current transfers and that of the capital of the public sector. On the other hand, in the budgets of the member institutions one can know the amount they receive from the public sector. Then, to complete the big picture, one must go to the members and see the revenue that they receive from transfers from the central government, but it is not clear how the received transfers are used. The same thing occurs in the case of the transfers from the central government to the private sector, mainly the subsidies, which are greatly difficult to identify within the projected budget."

RESEARCHER'S RESPONSE

Information on transfers can be difficult to track in the budget but in any case, the minimum requirements are met for the presentation of their estimations and an explanation of them (even when said discussion can be considered to be weak or not centralized). It should be highlighted that in this case, the question only refers to intergovernmental transfers. The answer does not change.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- A.** Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- B.** Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- C.** Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- D.** No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- E.** Not applicable/other (please comment).

El Salvador



Score: 0

Sources: - Projected Budget for 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/)
Proyecto de Presupuesto 2014.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/)

Comments: The Executive's Budget Proposal does not include expenditures classified by alternative earmarks such as religion, sex or age of the beneficiaries, income levels, etc.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- A.** Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- B.** Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all transfers to public corporations are presented.
- D.** No, estimates of transfers to public corporations are not presented.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: "- Projected Budget for 2014. Message. pp. 41-42.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Public Companies. Abstract 2. Revenue by Institution

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario2-14.pdf)" - Proyecto de Presupuesto 2014. Mensaje. pp. 41-42.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Empresas Públicas. Sumario 2. Ingresos por Institución

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/em_sumario2-14.pdf)

Comments: The Executive's Budget Proposal corresponding to the year 2014 does not contemplate transfers to public enterprises, even though it does explain the budget that will be spent by each of these entities. It is worth mentioning that in El Salvador the public enterprise production is relatively small, with only 4 companies: Lotería Nacional de Beneficiencia, Comisión Ejecutiva Hidroeléctrica del Río Lempa, Comisión Ejecutiva Portuaria Autónoma y Administración Nacional de Acueductos y Alcantarillados.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: "Presented in the proposed Executive's Budget to the Legislature, are the estimations of the transfers to public companies for the budget year if that is the case. For the year 2014 in the proposal presented, these transfers were not contemplated because there were none, however, during the approval process for the 2014 budget the Legislature decided to establish in the Approval Notes of the budget a transfer of resources for the Administración Nacional de Acueductos y Alcantarillados (ANDA), in effect to give coverage to investment projects, in the budget of the Ministry of Public Works in number 3. Purpose Relation for Allocated Resources established a specific purpose towards which was oriented said transfer of resources. <http://www.asamblea.gob.sv/sesion-plenaria/seguimiento/legislatura-2012-2015/2013/no.-74-del-31-oct-2013/dictamenes/comision-de-hacienda-y-especial-del-presupuesto/comision-de-hacienda-y-especial-del-presupuesto-dictamen-no.-229-favorable/?searchterm=dictamen> http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Presupuestos/LP4301-14.pdf"

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

This question was difficult to answer because as shown in the comments, in the budget under study, transfers to public companies were not contemplated. This question should be reviewed to see if it applies to the case of El Salvador. The answer does not change.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

- C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- D. No, information related to quasi-fiscal activities is not presented.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: "- Projected Budget for 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) -

Central Reserve Bank. Financial Statements dated December 31, 2013. 5. (<http://api.gobiernoabierto.gob.sv/documents/62662/download>)"

- Proyecto de Presupuesto 2014.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) -

Banco Central de Reserva. Estados Financieros al 31 de diciembre de 2013. p. 5.

(<http://api.gobiernoabierto.gob.sv/documents/62662/download>)

Comments: The Executive's Budget Proposal does not include information on quasi-fiscal operations. As an example of quasi-fiscal operations, the budget documents cite the financial statements of the Central Reserve Bank which report the external debt of the entity.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- A. Yes, information beyond the core elements is presented for all financial assets.
- B. Yes, the core information is presented for all financial assets.
- C. Yes, information is presented, but it excludes some core elements or some financial assets.
- D. No, information related to financial assets is not presented.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Projected Budget for 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) -

Proyecto de Presupuesto 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014)

Comments: The Executive's Budget Proposal does not include information on financial assets.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- A.** Yes, information beyond the core elements is presented for all nonfinancial assets.
- B.** Yes, the core information is presented for all nonfinancial assets.
- C.** Yes, information is presented, but it excludes some nonfinancial assets.
- D.** No, information related to nonfinancial assets is not presented.
- E.** Not applicable/other (please comment).

El Salvador



Score: 33

Sources: - Projected Budget for 2014. Message. p. 46. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf - Proyecto de Presupuesto 2014. Mensaje. p. 46. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf

Comments: The Executive's Budget Proposal includes the revenue resulting from the sale of fixed assets. However, there is no additional information on the financial assets handled by the government.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

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

- A.** Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

- B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all expenditure arrears are presented.
- D. No, estimates of expenditure arrears are not presented.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Projected Budget for 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) - Proyecto de Presupuesto 2014.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014)

Comments: The Executive's Budget Proposal does not include information on overdue payments. It is important to make note of the fact that in recent years accounts such as that of the monetary creditors have been growing in sustained form, without this trend being highlighted in the proposed budget or in the fiscal reports (PEFA, 2013, p. 46-50. (<https://www.pefa.org/en/assessment/sv-aug13-pfmpr-public-en>)).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- A. Yes, information beyond the core elements is presented for all contingent liabilities.
- B. Yes, the core information is presented for all contingent liabilities.
- C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- D. No, information related to contingent liabilities is not presented.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Projected Budget for 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014) - Proyecto de Presupuesto 2014.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014)

Comments: The Executive's Budget Proposal does not include information on contingent liabilities.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Projected Budget for 2014. Message. pp. 8-9.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de presupuesto 2014. Mensaje. pp. 8-9.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: The Executive's Budget Proposal does not include information future obligations or the sustainability of finances. Worth noting is that one risk factor for fiscal sustainability is the increase in the obligations for the payment of pensions to beneficiaries of the previous Public Pension System. The fiscal authorities have begun to recognize this situation in their reports, and have offered to publish a study sometime in the year 2014. However, in the budget they report on the amortizations and interest payments of the corresponding

year of the Provisional Obligations Fund, just as the estimation of the fiscal deficit for pensions, yet without revealing information related to the fiscal sustainability.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all sources of donor assistance are presented.
- D. No, estimates of the sources of donor assistance are not presented.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- Projected Budget for 2014. Message. p. 23.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Section II. Revenue.

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/Ingresos-14.pdf" - Proyecto de Presupuesto 2014. Mensaje. p. 23.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Sección II. Ingresos.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/Ingresos-14.pdf)

Comments: The Executive's Budget Proposal provides detail on all the sources of financial aid. There are no reports of the fact that aid in kind are significant. Important to note is that the budget can only report on those donations whose arrangements were duly legalized. In practice, aid (donations) are incorporated as modifications to the budget in the extent that the respective arrangements are legalized, which is the reason why they are not included as duly reflected in the budget proposal (see PEFA, 2013, 146-147, <https://www.pefa.org/en/assessment/sv-aug13-pfmp-public-en>)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: "In the Message of the EBP a table is found which lists all the donations indicating the donators, the program that it is designated to, the institutions responsible for handling these funds, and the amounts, but there is no further description of these

programs that will receive the donations. "Moreover, there is no information on the donors in kind, whether it be because there are none or because they are presented in the table mentioned, which have already monetized these donations. In Summary 2 of the projected budget they are only included under the umbrella of revenue from transfers from the external sector. One must go to the individual budgets of each institution in order to know in further detail the donations that each institution will receive and the way in which they will be used but it is not a very extensive description."

RESEARCHER'S RESPONSE

I agree with the peer reviewer's opinion. In any case, according to my judgement, it does not change the answer because the question suggests that yes, the estimation and a narrative discussion is presented. This does occur, even when one has the opinion that said information is limited or is disperse.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- A. Yes, information beyond the core elements is presented for all tax expenditures.
- B. Yes, the core information is presented for all tax expenditures.
- C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
- D. No, information related to tax expenditures is not presented.
- E. Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: - Projected Budget for 2014. Budget of the Branch of Finance.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos/LP0700-14.pdf) - Proyecto de Presupuesto 2014. Presupuesto del Ramo de Hacienda.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos/LP0700-14.pdf)

Comments: The Executive's Budget Proposal does not include information on tax expenditures. A line that is included with respect to this appears in the budget of the Ministry of Finance, titled "Fiscal Incentive to Exports" but its allocation is not significant, such that it can be assumed that it does not reflect the real value (line of work 16.06).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In the same Branch of Finance, besides that of the Fiscal Incentive for Exports, 2 other lines are assigned for the same Budgetary Unit 16 General Obligations of the State, which are: Provision for the Return of Revenue for Previous Years (16.04) and Return of Exporters VAT (Value added tax), which do have representative resources.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all earmarked revenues are presented.
- D. No, estimates of earmarked revenues are not presented.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- Projected Budget for 2014. Message. p. 25.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Projected Budget for 2014. Central Government Abstract 2. Revenue and expenditure for special contributions

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario2-14.pdf)" - Proyecto de Presupuesto 2014. Mensaje. p. 25.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Gobierno Central. Sumario 2. Ingresos y gastos por contribuciones especiales.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Sumarios/gc_sumario2-14.pdf)

Comments: In El Salvador the preallocated revenues are grouped under the category of special contributions. Currently, there are four: on the sale and consumption of gas and diesel, designated to the Road Conservation Fund, on alcoholic beverages, tobacco, and firearms, designated to the Solidarity Fund for Health, for the promotion of tourism, designated to the Salvadorian Cooperation of Tourism, and for the stabilization of fees of public services of public transport of passengers, designated to the transport subsidy. The Executive's Budget Proposal identifies the preallocated revenues.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The revenue for special contributions which are those that have a specific reserved use are presented in the projected budget as well as in the Message of the EBP, but only in the latter is there a more detailed description of them.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- E.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Message. pp. 13-17. 28-35.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf). - Proyecto de Presupuesto 2014. Mensaje. pp. 13-17. 28-35.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf).

Comments: The Executive's Budget Proposal estimates how allocations are linked with the main public policy objectives pursued by the government and it includes explanations (see citation). .

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: c.

Comments: "The projected budget relates through a narrative how the budgetary allocations are linked to the goals of the plan of the government. However, in some cases this narrative is very general. Furthermore, it should be noted that the budget is not for results nor for projections and no goals are established, which complicates the objective evaluation of the subsequent achievement of goals. Some social groups are mentioned as evidence that the allocated expense is in synthesis with the goals that these programs pursue. However, there is no evaluation of all the social programs so that one can affirm that they are achieving these goals. Furthermore, when an analysis is made on the number of times that the budget has been increased by institution, the Legislative Assembly and the Presidency of the Republic are the ones which take the first spots, surpassing the Branch of Health and Education, for example, in the number of times that they have increased their budgets, these being the areas which are presented as priorities in the governmental agenda."

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

- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented,

but a narrative discussion is not included.

- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Projected Budget for 2014. Message. pp. 13-17. 28-35.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf). - Proyecto de Presupuesto 2014. Mensaje. pp. 13-17. 28-35.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf).

Comments: The Executive's Budget Proposal describes medium term public policy goals (in this case the Five-Year Development Plan), but does not explain how these are related to the choices on revenue and expenditure.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Despite of the fact that estimates relating to all of the policy proposals are not shown specifically for a multi-annual period, the analysis presented within the Message of the EBP focuses on establishing the existing relationship between priorities, objectives and resource allocations with the goals of the Five Year Development Plan (Plan Quinquenal). The latter is the strategic document through which the government defines its policies with a five year horizon, all of which are made operational through the budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The government's plans, in general terms, are framed within the Development Five-Year Plan and this is mentioned within the Budget. For example, in the Message. However, the budget proposal does not include information that shows the link between the budget and the political goals for a multi-annual period, in estimated terms and with its respective narrative discussion. It is recommended to keep the answer "d."

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- A.** Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on inputs to be acquired are not presented.
- E.** Not applicable/other (please comment).

El Salvador



Score: 33

Sources: - Projected Budget for 2014. Budget by entities

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos) - Proyecto de Presupuesto 2014. Presupuesto por entidades

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos)

Comments: The Executive's Budget Proposal does not include non financial information on inputs for programs, except for the number of employees for each administrative unit. It is important to mention that the Government of El Salvador is implementing a budgetary reform plan

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Reforma_del_Sistema_de_Presupuesto_Publico) so that in the future the description of the allocations includes information on non-financial aspects.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- A.** Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on results are not presented.
- E.** Not applicable/other (please comment).

El Salvador



Score: 0

Sources: - Projected Budget for 2014. Budget of entities

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos) - Proyecto de Presupuesto 2014. Presupuestos de entidades

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos)

Comments: The Executive's Budget Proposal does not include nonfinancial information on products or results of programs. It is important to mention that the Government of El Salvador is implementing a budgetary reform plan

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Reforma_del_Sistema_de_Presupuesto_Publico) so that in the future the description of the allocations includes information on non-financial aspects that allow for their evaluation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Currently in El Salvador they are pushing for a Public Budget Reform, which has as one of its core objectives will develop a Budget Performance Monitoring and Evaluation System, within which can be found the development of a system of progress indicators which will allow the measurement of the link between the obtained results and the allocated resources.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

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

- A. Yes, performance targets are assigned to all nonfinancial data on results.
- B. Yes, performance targets are assigned to most nonfinancial data on results.
- C. Yes, performance targets are assigned to some nonfinancial data on results.
- D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: Projected Budget for 2014. Budget of entities

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos) Proyecto de presupuesto 2014. Presupuestos de entidades.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Presupuestos)

Comments: The Executive's Budget Proposal does not include nonfinancial information on performance indicators for programs. It is important to mention that the Government of El Salvador is implementing a budgetary reform plan (http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Reforma_del_Sistema_de_Presupuesto_Publico) so that in the future the description of the allocations includes information on nonfinancial aspects to allow for their evaluation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Within the Public Budget Reform there is a call for the development of a Budget Performance Monitoring and Evaluation System which will allow the measurement, through indicators, of the programs and the results obtained.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Within the Public Budget Reform there is a call for the development of a Budget Performance Monitoring and Evaluation

System which will allow the measurement, through indicators, of the programs and the results obtained. There are no quantitative goals assigned to non-financial information relating to results.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- A.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- B.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- D.** No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- E.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Projected Budget for 2014. Message. pp. 13-15. pp. 29-31.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf) - Proyecto de Presupuesto 2014. Mensaje. pp. 13-15. pp. 29-31.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Proyectos_de_presupuesto/A%F1o%202014/Mensaje_2014.pdf)

Comments: The Executive's Budget Proposal includes estimates of policies designed to benefit the country's poorest populations, including a narrative on the foreseen use of such allocations.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: "Included in the Message of the EBP is a narrative for various social programs where the budgeted amount and the number of beneficiaries are indicated, but not for all of them. There is no evaluation of the achievements that have been obtained in the previous years, nor are there numbers presented of the amounts executed for these programs in previous years. It is not easy to determine the new policies. Additionally, within the EBP, not being structured according to programs and results, it is not easy to identify the amounts that are included in the Message of the Projected Budget for these social programs and parties which are incorporated in the Projected Budget. Additionally, there are various generalized subsidies which exist, such as that of gas, transportation, and electricity, that are not considered within the area of Social Development, but rather within Economic Development. Of these, there is only one direct reference to the amount in the case of gas subsidy in the Message of the EBP, but it is not included for the other two. Furthermore, they are paid by their distinctive institutions which further complicates their identification. Above all in the case of the electricity subsidy that in previous years was paid by a decentralized institution and then one part began to be paid for by CEL, a public company, together with the

decentralized institution, and then became to be paid only by CEL. This makes it difficult to identify the amount of these subsidies in the Projected Budget. Furthermore, there is a general practice to underestimate that which is budgeted for these subsidies, such that the amount of the subsidy for gas that is indicated in the Message of the Projected Budget does not give a realistic idea of who will end up really paying for this subsidy. There is indeed a general subsidy for water which makes the ANDA company public by charging for the service below the cost. This fact on this subsidy is not included in any part of the Message nor in the Projected Budget, and the information that exists is that which can be obtained through ANDA's declarations to the media.

RESEARCHER'S RESPONSE

What the peer reviewer affirms is correct. The information is limited and disperse. However, perhaps on a formal level, in the budget the items that are to be delegated to the most poor are identified, in particular those of the System of Universal Social Protection, and there are explanations - although brief - of them. For this reason it has been assigned an "a."

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

- A. 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).

El Salvador

A.

Score: 100

Sources: - Budgetary Policy 2014. p. 14.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Politicapresupuestarias/Politica_Presupuestaria_2014.pdf) - Política presupuestaria 2014. p. 14.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Politicapresupuestarias/Politica_Presupuestaria_2014.pdf)

Comments: The Executive publishes a calendar which identifies the activities and those responsible for the budget formulation process.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: A detailed calendar for the budget formulation phase is presented but as part of the 2014 Budget Policy document. For this reason, it is difficult for the public to be informed if they are not aware that it is within this document that they can find the calendar.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: - Budgetary Policy 2014. p. 15. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Politicas_presupuestarias/Politica_Presupuestaria_2014.pdf - Política Presupuestaria 2014. p. 15. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Politicas_presupuestarias/Politica_Presupuestaria_2014.pdf

Comments: In accordance with article 29 of the Organic Law of the Financial Management of the State, Budgetary Policy has to contain, among other aspects, "the estimates of the global availability of resources" which includes the elaboration of macroeconomic forecasts. Included in the Policy of 2014 are some indicators, but without detail about them nor their link with the projected revenue and expenditures.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "Specifically, the document "Budgetary Policy 2014" is a document of guidance and coordination, contemplating time frames in order to carry out the internal work of coordination within the different institutions of the public sector. The macroeconomic projections are a secondary issue, treated in the final appendix, to which the document makes vague reference of. "

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

- A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- B. Yes, the core information is presented for the government's expenditure policies and priorities.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the government's expenditure policies and priorities is not presented.
- E. Not applicable/other (please comment).

El Salvador



Score: 33

Sources: - Budgetary Policy 2014. pp. 3-7. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Política_Presupuestaria_2014.pdf - Política Presupuestaria 2014. pp. 3-7. Enlace:
http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Política_Presupuestaria_2014.pdf

Comments: In accordance with article 29 of the Organic Law of the Financial Management of the State, the Budgetary Policy has to contain, among other aspects, "the guidelines, priorities, estimation of the global availability of resources . . . ". The published document includes a discussion on the budgetary goals and priorities , but without presenting an estimate of the projection of resources that will be available to meet such ends.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The "Budgetary Policy 2014" document gives a general overview of the goals but it does not align them with the available resources. On the one hand it does present three large national goals: development, economic growth and strengthening of the rule of law, in five large national priorities: support production and employment, universal social protection system, strengthen public finances and make them transparent, support the building of state policies and strengthen the management of the environment. However, it does not connect with the frame of the macroeconomic budget, resulting in the omission of important details.

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

- A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- B. Yes, the core information is presented for the government's revenue policies and priorities.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the government's revenue policies and priorities is not presented.
- E. Not applicable/other (please comment).

El Salvador



Score: 33

Sources: - Budgetary Policy 2014. pp. 7-11. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Politica_Presupuestaria_2014.pdf - Política Presupuestaria 2014. pp. 7-11. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Politica_Presupuestaria_2014.pdf

Comments: In accordance with article 29 of the Organic Law of the Financial Management of the State, the Budgetary Policy has to contain, among other aspects, "the guidelines, priorities, estimation of the global availability of resources . . . ". The published document includes a discussion on the revenue policies and the priorities that will guide the development of the detailed estimates of the budget, but does not include a global estimate of revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The document "Budgetary Policy 2014" includes in the annex the indicator of the global tax load, as a percentage of the GDP, and mentions that evasion will be combatted in order to comply with the legal norms. The preliminary global amount of collection is not established, neither an estimation by category.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: - Budgetary Policy 2014. p. 15. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Política_Presupuestaria_2014.pdf - Política Presupuestaria 2014. p. 15. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Política_Presupuestaria_2014.pdf

Comments: In accordance with article 29 of the Organic Law of the Financial Management of the State, the Budgetary Policy has to contain, among other aspects, “the guidelines, priorities, estimation of the global availability of resources . . . “. This supposes the estimation of the revenue and of the financing needs. In the published document there is no information related to the existing debt nor to the new credit requirements that will be acquired in the projected fiscal year, even though the projected deficit is included.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

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

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

El Salvador

B.

Score: 0

Sources: - Budgetary Policy 2014. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Política_Presupuestaria_2014.pdf - Política Presupuestaria 2014. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Política_Presupuestaria_2014.pdf

Comments: In accordance with article 29 of the Organic Law of the Financial Management of the State, the Budgetary Policy has to contain, among other aspects, “the guidelines, priorities, estimation of the global availability of resources . . . “. The published document does not include estimations of the total expenditure over a multi-year period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A.** Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- 2014 General Government Budget. Abstracts 4 and 5. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014 - 2014 General Government Budget. Message. p. 28. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Mensaje_2014.pdf" - Presupuesto General del Estado 2014. Sumarios 4 y 5. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014 - Presupuesto General del Estado 2014. Mensaje. p. 28. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Mensaje_2014.pdf

Comments: The Enacted Budget includes expenditure estimates in the administrative, economic and functional classifications. See for example, page 28 of the Message. It should be noted that the functional classification that is used (designated by "management areas") is not compatible with international standards with their categories and level of disaggregation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

- A.** Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- B.** Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

El Salvador



Score: 100

Sources: "- 2014 General Government Budget. Budget of the central government, decentralized entities and public companies. Link: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Presupuestos 2014 Budget of the Ministry of Education. Link: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Presupuestos/LP3100-14.pdf" - Presupuesto General del Estado 2014. Presupuestos del gobierno central, instituciones descentralizadas y empresas públicas. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Presupuestos - Presupuesto del Ministerio de Educación 2014. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Presupuestos/LP3100-14.pdf

Comments: The budgets of each entity are organized according to budgetary units and lines of work, categories that fulfill the role of budgetary programs to the extent that they define goals that should be met and delegate the authority of the budget year to a specific institution. However, it should be noted that the budgetary units and lines of work are not adequate for the evaluation of programs because they lack performance and result indicators, among other things. It is also important to note that in order to amend this weakness the Government of El Salvador is implementing a budgetary reform plan that seeks, among other things, to introduce in a more complete program methodology.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Reforma_del_Sistema_de_Presupuesto_Publico).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

El Salvador



Score: 100

Sources: - 2014 General Government Budget. Abstracts 1 and 2. Link: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Sumarios - Presupuesto General del Estado 2014. Sumarios 1 y 2. Enlace:

Comments: The Enacted Budget voted by the Legislature presents the estimates for revenue in categories, including a breakdown of tax and non-tax revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

- A.** Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Enacted Budget does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - 2014 General Government Budget. Revenue. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Sumarios/Ingresos-14.pdf - Presupuesto General del Estado 2014. Ingresos. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Sumarios/Ingresos-14.pdf

Comments: The Enacted Budget includes the estimates for revenue in categories, disaggregated by individual sources.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

El Salvador

B.

Score: 67

Sources: - 2014 General Government Budget. Abstract 2. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Sumarios/gc_sumario2-14.pdf - Presupuesto General del Estado 2014. Sumario 2. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Sumarios/gc_sumario2-14.pdf

Comments: The Enacted Budget includes the estimates for new debts to be acquired, the amortizations of existing debts and the interest payments. However, it does not include the estimate of the debt that will exist at the end of the corresponding fiscal year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Indeed, the Enacted Budget, for the case of the public debt, only presents the payment of the services (Interest and Amortization) of the budget year, upon which they present the Branch of Finance Institutional Budget Law, a detail of the scheduled commitment of the Public Debt Service:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_votados/A%F1o%202014/Presupuestos/LP0700-14.pdf

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: "The budget presents the total of the new borrowings, but does it in a partial way, and therefore does not fulfill the first option for presentation. The budget contemplates a part of the new borrowings for the beginning of the year, due to the fact that it does not include new loans that are planned but will be approved at a later time during the year, due to the overestimation of income, omission and underestimation of expenditure. It is important to note that the Enacted Budget does not include totals for the debt at the end of the budgetary year, nor at the beginning. Furthermore, it practically does not include the debt to be replaced or refinanced, due to the fact that it does not take into account the expirations of the short-term debts. Likewise, the enacted budget for 2014 does not include the expiration of US\$335 in bonuses that will expire in December and August of 2014, that are also part of the debt that will be replaced with each new debt, with which will not comply with the third presentation option. However, it does include the debt amortization payments for the payment of loans that correspond to the current year. See Alas de Franco, Carolina, and Luz María Serpas de Portillo, ""Presupuesto aprobado 2014: continúan las fallas y la indisciplina fiscal." ("2014 Enacted Budget: the fiscal lack of discipline and fiscal failures continue"). Research Series. Fusades. http://www.fusades.org/index.php?option=com_jdownloads&Itemid=95&view=finish&cid=964&catid=36&lang=es "

RESEARCHER'S RESPONSE

The peer reviewer's opinion is correct. In El Salvador we have problems relating to the credibility of the budget, particularly because it does not include real financing needs due to the fact that this would imply negotiating with the base of two thirds of the legislative votes, in stead of the majority of votes when there are no loans in question. However, this is a qualitative aspect that can hardly be captured by this question, because it is not a question of whether the information is included or not (in this case it does), but if the information is

credible (that certainly, as stated by the reviewer, is not).

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- A. The Citizens Budget provides information beyond the core elements.
- B. The Citizens Budget provides the core information.
- C. The Citizens Budget provides information, but it excludes some core elements.
- D. The Citizens Budget is not published.
- E. Not applicable/other (please comment).

El Salvador



Score: 33

Sources: - 2014 General Government Budget Citizen's Guide. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf - Guía del Presupuesto General del Estado para el Ciudadano 2014. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf

Comments: The Citizens Budget includes information on the estimates of revenue and expenditures, the priorities of some of the largest Ministries, and among other things, contact information. However, it does not describe the macroeconomic assumptions upon which the budget is based nor does it present an integrated explanation of the main policies to which the budget will contribute.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In El Salvador, the Citizen's Budget that is presented is constituted of a document that is informative in nature and contains transcendental elements of the budget procedure, conforming to the Budget Law, as well as those of the main government objectives, purposes, resource allocations and how the resources will be used, among other things. Future publications are expected to include some modifications that will allow for the amplification and introduction of the information contained in said Citizen's Budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

065. How is the Citizens Budget disseminated to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

- B.** A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- C.** A Citizens Budget is disseminated only by using one means of dissemination.
- D.** A Citizens Budget is not published.
- E.** Not applicable/other (please comment).

El Salvador



Score: 33

Sources: - 2014 General Government Budget Citizen's Guide. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf - Guía del Presupuesto General del Estado para el Ciudadano 2014. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf

Comments: The Citizen Budget is published on the Fiscal Transparency website. No other dissemination methods were found.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The Budget is disseminated through the Fiscal Transparency Website, as well as through media interviews (T.V. or radio), and is published in the Official Journal of the State which is available to the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

RESEARCHER'S RESPONSE

The question refers to the Citizen's Budget not the the General Budget, which receives wide coverage in the media. The answer does not change.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- A.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: "- 2014 General Government Budget Citizen's Guide. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf - Ministry of Finance. Mechanisms of citizen engagement. Link:

<http://www.mh.gob.sv/portal/page/portal/PMH/LAIP/ParticipacionCiudadana/MecanismosDeParticipaci%F3n> (consulted June 30th, 2014)" -

Guía del Presupuesto General del Estado para el Ciudadano 2014. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf - Ministerio de Hacienda. Mecanismos de Participación Ciudadana. Enlace:

<http://www.mh.gob.sv/portal/page/portal/PMH/LAIP/ParticipacionCiudadana/MecanismosDeParticipaci%F3n> (consultado el 30 de junio de 2014)

Comments: There is no evidence of the existence of defined mechanisms to collect budgetary information requests from the public before the publication of the Citizens Budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: An Information Office exists within the Ministry of Finance, through which the citizens can make various information requests about the Budget, that are not necessarily included in the Budget and can serve as feedback for improving the information, also on the Fiscal Transparency Website, which is available to the public, there is an area for requesting information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The question asks if the Executive Body has a way to identify information requests regarding the Citizen's Budget. Such mechanism does not exist, and it is different from the access to budget information in an informal way or through petitions.

067. Are "citizens" versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: - 2014 General Government Budget Citizen's Guide. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf - Guía del Presupuesto General del Estado para el Ciudadano 2014. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf

Comments: The 2014 Citizens Budget was published after the publication of the Enacted Budget Budget (the digital file was uploaded on the Fiscal Transparency Website on the 5th of February of 2014 - query made on the 30th of June of the same year). There is no evidence that versions of the Citizens Budget are published during the formulation and approval phases of the budget process nor in subsequent phases of the budget cycle.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

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

- A.** Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- C.** Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- D.** No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- E.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "-Budgetary Newsletter Jan-March/2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/Boletin2014/Boletin_Presupuestario_Enero-Marzo_2014.pdf) -Executive Overview of the Budgetary Execution of Expenditures for February 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Seguimiento_al_Presupuesto)" - Boletín

Presupuestario Ene-Mar/2014 (http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/Boletin2014/Boletin_Presupuestario_Enero-Marzo_2014.pdf) - Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos de febrero 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Seguimiento_al_Presupuesto)

Comments: The In-Year Reports of the budget published during the execution phase include information on the real expenditure, categorized by administrative, economic, and functional classifications.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

- A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- D. No, the In-Year Reports do not present actual expenditures by program.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: "-Budgetary Newsletter Jan-March/2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/Boletin2014/Boletin_Presupuestario_Enero-Marzo_2014.pdf) -Executive Overview of the Budgetary Execution of Expenditures for February 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Seguimiento_al_Presupuesto)" - Boletín Presupuestario Ene-Mar/2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/Boletin2014/Boletin_Presupuestario_Enero-Marzo_2014.pdf) - Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos de febrero 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Seguimiento_al_Presupuesto)

Comments: The In-Year reports published during the execution phase do not include programmatic disaggregation.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The reports that are presented on the tracking of the budget execution are the monthly Summary of the Budgetary Execution of Expenditure and the Budgetary Newsletter, which is published quarterly. The former provides an analysis by sources that are financial, institutional, and others on the level of economic classification, where the real accrued charges of different government programs are highlighted, as well as other institutional information on the modifications that have been made to the budget, while in the Budget Newsletter there is a summary of the budgetary execution for the quarter, where the execution by management areas is highlighted.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Government's comment is correct, but we need to highlight that the question does not ask if the information is presented by its functional classification (which is what in certain measures corresponds to management areas), but by programs, which is not included in the in-year report.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
- B. No, comparisons are not made for expenditures presented in the In-Year Reports.
- C. Not applicable/other (please comment).

El Salvador

B.

Score: 0

Sources: "-Budgetary Newsletter Jan-March/2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/Boletin2014/Boletin_Presupuestario_Enero-Marzo_2014.pdf) -Executive Overview of the Budgetary Execution of Expenditures for February 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Seguimiento_al_Presupuesto)" - Boletin

Presupuestario Ene-Mar/2014 (http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/Boletin2014/Boletin_Presupuestario_Enero-Marzo_2014.pdf) - Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos de febrero 2014

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Seguimiento_al_Presupuesto)

Comments: The In-Year reports include comparisons of the levels of expenditure against the modified budget but not in relation with the Enacted Budget or the accumulated expenditures in the same period during the previous year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The reports that are presented on the tracking of budget execution make a comparison between the accrued charges in relation to the modified allocations, considering that this is data that is approximate according to the situation in that moment, additionally, in the section "Financial Budgetary Situation" of the monthly report, there is a comparison of the original estimates with the modified budget, which enables the comparison of the effects that the modifications have on the original budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- A. Yes, In-Year Reports present actual revenue by category.
- B. No, In-Year Reports do not present actual revenue by category.
- C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: Report of Collected Revenue as of June 2014. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/doc_ingresos/2014/Laminas_Ingreso_Tributario_2014_al_31_de_Julio.pdf
Informe de ingresos recaudados a julio 2014. Enlace:
http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/doc_ingresos/2014/Laminas_Ingreso_Tributario_2014_al_31_de_Julio.pdf

Comments: The In-Year reports include data on the received revenue, month by month, organized by category.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- A.** Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- B.** Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- D.** No, In-Year Reports do not present individual sources of actual revenue.
- E.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Report of Collected Revenue as of July 31st, 2014. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/doc_ingresos/2014/Laminas_Ingreso_Tributario_2014_al_31_de_Julio.pdf -
Informe de ingresos recaudados al 31 de julio de 2014. Enlace:
http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/doc_ingresos/2014/Laminas_Ingreso_Tributario_2014_al_31_de_Julio.pdf

Comments: The In-Year reports present obtained revenues, month by month, organized by individual sources.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A. Yes, comparisons are made for revenues presented in the In-Year Reports.
- B. No, comparisons are not made for revenues presented in the In-Year Reports.
- C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Report of Collected Revenue as of July 31st, 2014. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/doc_ingresos/2014/Laminas_Ingreso_Tributario_2014_al_31_de_Julio.pdf -

Informe de ingresos recaudados al 31 de julio de 2014. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/doc_ingresos/2014/Laminas_Ingreso_Tributario_2014_al_31_de_Julio.pdf

Comments: In-Year reports compare the received revenue, month by month, with the corresponding budgetary estimates.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

El Salvador

B.

Score: 67

Sources: "-Executive Overview of the Budgetary Execution of Expenditures for February 2014. Table No. 3 p. 7.

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Seguimiento al Presupuesto) -Public Debt Profile,

June 2014. Link: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/deuda_publica/perfil" - Resumen Ejecutivo de la Ejecución Presupuestaria de Gastos de febrero 2014. Cuadro No. 3. p. 7

(http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Seguimiento al Presupuesto) - Perfil de la Deuda Pública julio de 2014 . Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/deuda_publica/perfil

Comments: The In-Year Reports show the resulting debt of the end of the previous period and at the end of the corresponding month. The debt acquired during the year can be calculated by using these reports, subtracting the aforementioned quantities. On the payment of interests, the documents publish the total accumulated financial expenditures and others which includes interest payments.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

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

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

E. Not applicable/other (please comment).

El Salvador

B.

Score: 67

Sources: -Non-Financial Public Sector Debt Report, July 2014. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/deuda_publica/perfil/2014/Perfil_Deuda_SPNF_jul14_22-08-14.pdf - Informe de Deuda del Sector Público No Financiero, julio de 2014. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/deuda_publica/perfil/2014/Perfil_Deuda_SPNF_jul14_22-08-14.pdf

Comments: The In-Year Reports provide information about the composition of the debt, including a breakdown according to types of interest, maturity time and if it is internal or external.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I would be in agreement as it would be missing more essential details such as the analysis of the risk associated with the debt.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- A.** Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- B.** Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- C.** Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- D.** No, the estimates for macroeconomic forecast have not been updated.
- E.** Not applicable/other (please comment).

El Salvador



Score: 0

Sources: - Fiscal Transparency Website. Mid-year Review. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n%20de%20Medio%20A%F1o - Portal de Transparencia Fiscal. Revisión de medio año. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n%20de%20Medio%20A%F1o

Comments: The Salvadorian budget system does not contemplate a Mid-Year Review, and therefore the macroeconomic assumptions are not updated in the budget documents. It should be mentioned that according to the Freedom of Information Law since 2012 the Ministry of Finance has published a report called “mid-year review” which corresponds to the levels of budget execution for the month of June of the corresponding fiscal year. But the characteristics of this report correspond In-Year Report and not to a Mid-Year Review, according to international standards and practices.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- B.** Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- C.** Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- D.** No, expenditure estimates have not been updated.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Fiscal Transparency Website. Mid-year Review. Link:

[http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n de Medio A%F1o](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n_de_Medio_A%F1o) - Portal de Transparencia Fiscal. Revisión de medio año. Enlace:

[http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n de Medio A%F1o](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n_de_Medio_A%F1o)

Comments: The Salvadorian budget system does not contemplate a Mid-Year Review. It should be mentioned that in response to the Freedom of Information Law, since 2012 the Ministry of Finance has published a report that classifies as “mid-year review” that corresponds to the levels of budget execution of the month of June for the corresponding fiscal year. But the characteristics of said report correspond to an In-Year Report and not to a Mid-Year Review as established by international standards and practices.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Fiscal Transparency Website. Mid-year Review. Link:

[http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n de Medio A%F1o](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n_de_Medio_A%F1o) - Portal de Transparencia Fiscal. Revisión de medio año. Enlace:

[http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n de Medio A%F1o](http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n_de_Medio_A%F1o)

Comments: The Salvadorian budget system does not contemplate a Mid-Year Review. It should be mentioned that in response to the Freedom of Information Law, since 2012 the Ministry of Finance has published a report that classifies as “mid-year review” that corresponds to the levels of budget execution of the month of June for the corresponding fiscal year. But the characteristics of said report correspond to an In-Year Report and not to a Mid-Year Review as established by international standards and practices.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Suggested Answer: c.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- A.** Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- B.** Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Mid-Year Review does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

El Salvador

Score: 0

Sources: - Fiscal Transparency Website. Mid-year Review. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3ndeMedioA%F1o - Portal de Transparencia Fiscal. Revisi3n de medio a1o. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n de Medio A%F1o

Comments: The Salvadorian budget system does not contemplate a Mid-Year Review. It should be mentioned that in response to the Freedom of Information Law, since 2012 the Ministry of Finance has published a report that classifies as "mid-year review" that corresponds to the levels of budget execution of the month of June for the corresponding fiscal year. But the characteristics of said report correspond to an In-Year Report and not to a Mid-Year Review as established by international standards and practices.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- A.** Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- B.** Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Fiscal Transparency Website. Mid-year Review. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3ndeMedioA%F1o - Portal de Transparencia Fiscal. Revisión de medio año. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n de Medio A%F1o

Comments: The Salvadorian budget system does not contemplate a Mid-Year Review. It should be mentioned that in response to the Freedom of Information Law, since 2012 the Ministry of Finance has published a report that classifies as “mid-year review” that corresponds to the levels of budget execution of the month of June for the corresponding fiscal year. But the characteristics of said report correspond to an In-Year Report and not to a Mid-Year Review as established by international standards and practices.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

El Salvador

B.

Score: 0

Sources: - Fiscal Transparency Website. Mid-year Review. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3ndeMedioA%F1o - Portal de Transparencia Fiscal. Revisión de medio año. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n de Medio A%F1o

Comments: The Salvadorian budget system does not contemplate a Mid-Year Review. It should be mentioned that in response to the Freedom of Information Law, since 2012 the Ministry of Finance has published a report that classifies as “mid-year review” that corresponds to the levels of budget execution of the month of June for the corresponding fiscal year. But the characteristics of said report correspond to an In-Year Report and not to a Mid-Year Review as established by international standards and practices.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

- A.** Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Mid-Year Review does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Fiscal Transparency Website. Mid-year Review. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3ndeMedioA%F1o - Portal de Transparencia Fiscal. Revisión de medio año. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3ndeMedioA%F1o

Comments: The Salvadorian budget system does not contemplate a Mid-Year Review. It should be mentioned that in response to the Freedom of Information Law, since 2012 the Ministry of Finance has published a report that classifies as "mid-year review" that corresponds to the levels of budget execution of the month of June for the corresponding fiscal year. But the characteristics of said report correspond to an In-Year Report and not to a Mid-Year Review as established by international standards and practices.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- A.** Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- B.** Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

- C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- D. No, estimates of government borrowing and debt have not been updated.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Fiscal Transparency Website. Mid-year Review. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3ndeMedioA%F1o - Portal de Transparencia Fiscal. Revisión de medio año. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Revisi%F3n de Medio A%F1o

Comments: The Salvadorian budget system does not contemplate a Mid-Year Review. It should be mentioned that in response to the Freedom of Information Law, since 2012 the Ministry of Finance has published a report that classifies as “mid-year review” that corresponds to the levels of budget execution of the month of June for the corresponding fiscal year. But the characteristics of said report correspond to an In-Year Report and not to a Mid-Year Review as established by international standards and practices.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: -State Financial Management Report, 2013. Section II. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 - Informe

Comments: In the State Financial Management Report, which is equivalent to the Year-End Report, there is, firstly, information regarding the difference between the enacted budget and the modifications that were made during the execution and then the modified allocations are compared with the recognized expenses (accrued), providing details in the administrative and economic classifications. However, in the measure that there is more detailed disaggregation the comparison is made only between the modified and accrued budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A.** Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

El Salvador



Score: 100

Sources: "-State Financial Management Report, 2013. Section II. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 Economic Classification: Table 2 page 58 Functional Classification: Table 3 page 71 Administrative Classification: Table 3 page 71" - Informe de la Gestión Financiera del Estado 2013. Capítulo II. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 Clasificación Económica: Cuadro 2 pag. 58 Clasificación Funcional: Cuadro 3 pag. 71 Clasificación Administrativo: Cuadro 3 pag. 71

Comments: The Year-End Report presents the results of the expenditures in the economic, administrative and functional classifications, with the exception that the functional category is not compatible, neither in categories nor levels of disaggregation with what is established by international standards.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: "Functional Classification: Table 4 page 79, Table 6 page 90 (the purpose is for the spender) Administrative Classification: Table 3 page 71 (Who spends the money). In this same report, in the Annexes, the tables called State, the information is given in more

detail if someone wishes to investigate more.”

086. Does the Year-End Report present expenditure estimates for individual programs?

- A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- D. No, the Year-End Report does not present expenditure estimates by program.
- E. Not applicable/other (please comment).

El Salvador



Score: 100

Sources: -State Financial Management Report, 2013. Annex 1. Demonstrative State of Budgetary Execution of Expenses by Primary and Budgetary Units. pp. 305-313. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/PresupuestoEjecutado2013/GRUPO_I_2013.pdf - Informe de la Gestión Financiera del Estado 2013. Anexo 1. Estado Demostrativo de Ejecución Presupuestaria de Gastos por Unidades Primarias y Presupuestarias. pp. 305-313. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/PresupuestoEjecutado2013/GRUPO_I_2013.pdf

Comments: Included in the Year-End Report is a detail of the expenditures made to the level of the budgetary units, which are disaggregations that perform the role of programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: -State Financial Management Report. Section II. pp. 39-52 and Annex 1. Demonstrative State of Budgetary Execution of Expenses. pp. 294-304. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 - Informe de la Gestión Financiera del Estado. Capítulo II. pp. 39-52 y Anexo 1. Estado Demostrativo de Ejecución Presupuestaria de Ingresos. pp. 294-304. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013

Comments: The Year-End Report includes the final results obtained regarding the different levels of revenue, making a comparison between the Enacted budget and explanation notes pertaining to changes that took place.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: -State Financial Management Report. Section II and Annex 1. Demonstrative State of Budgetary Execution of Expenses. pp. 294-304. Link: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 - Informe de la Gestión Financiera del Estado. Capítulo II y Anexo 1. Estado Demostrativo de Ejecución Presupuestaria de Ingresos. pp. 294-304. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013

Comments: The Year-End Report provides the estimates and results of the revenue in detail by different categories (for example: tax and non tax revenue).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

- A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D. No, the Year-End Report does not present individual sources of revenue.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: -State Financial Management Report. Section II and Annex 1. Demonstrative State of Budgetary Execution of Expenses. pp. 294-304. Link: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013
- Informe de la Gestión Financiera del Estado. Capítulo II y Anexo 1. Estado Demostrativo de Ejecución Presupuestaria de Ingresos. pp. 294-304. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013

Comments: The Year-End Report includes the revenues, detailing their respective sources.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: -State Financial Management Report. Section II. 39-57. Annex 1, pp. 300-303, State of the External Public Debt, 346-457, Demonstrative State of the Service of the Direct Public Debt, p. 348. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 - Informe de la Gestión Financiera del Estado. Capítulo II. 39-57. Anexo 1. pp. 300-303; Estado de la Deuda Pública Externa, 346-457; Estado Demostrativo del Servicio de la Deuda Pública Directa, p. 348. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013

Comments: The Year-End Report includes data on the estimates and results of public debt level and servicing including a narrative description.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: -State Financial Management Report. Section II. pp. 94-99. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/PresupuestoEjecutado2013/CAPITULO_II_2013.pdf - Informe de la Gestión Financiera del Estado. Capítulo II. pp. 94-99. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/PresupuestoEjecutado2013/CAPITULO_II_2013.pdf

Comments: The Year-End Report only provides a comparison of the obtained and projected GDP, but not for other macroeconomic assumptions that serve as a basis for the enacting of the budget.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: -State Financial Management Report. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 - Informe de la Gestión Financiera del Estado. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013

Comments: The Year-End Report does not include non-financial information on program inputs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are

presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

El Salvador



Score: 33

Sources: -State Financial Management Report. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 - Informe de la Gestión Financiera del Estado. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013

Comments: The Year-End Report includes some data on the non-financial results (see for example Section I, pp. 21-27).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The report on page 21-22 has incomplete information on the results, however, they are not presented as a comparison of the enacted budget, nor with the differences. In this sense, I disagree with the previous answer, since the question refers to “estimations of differences” in respect to the original estimations.

RESEARCHER'S RESPONSE

Indeed, if the question refers to the differences, then the answer should be “d” instead of “c”.

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

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: -State Financial Management Report, 2013. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 - Informe de la Gestión Financiera del Estado 2013. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013

Comments: The Year-End Report includes some data on the funds destined to finance policies that will directly benefit the poorest citizens (see for example Section I, pp. 21-27).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: -State Financial Management Report, 2013. Sections 4 and 5. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 - Informe de la Gestión Financiera del Estado 2013. Capítulos 4 y 5. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013

Comments: The Year-End Report includes comparisons between estimated and resulting levels of expenditure of extra-budgetary funds.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It is suggested to see Section IV of the report, pages 248-265. It should be noted that the extraordinary budgets, except in this report, do not receive the same dissemination than that of the Ordinary Budget as on the site

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos . If someone wishes to know these budgets they would have to resort to the Official Journal and it is more difficult to find them.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: -State Financial Management Report, 2013. Section III, Table 13, page 147. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013 - Informe de la Gestión Financiera del Estado 2013. Capítulo III, Cuadro 13, pag. 147. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados/A%F1o%202013

Comments: The Year-End Report includes reports on the State's Financial Situation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

El Salvador

B.

Score: 67

Sources: -Report on the Special Examination of the State Financial Management Report. pp. 2-3.

(<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>) - Informe de Examen Especial al Informe de la Gestión Financiera del Estado. pp. 2-3. (<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>)

Comments: The analysis of the State Financial Management Report done by the Court of Accounts includes both a financial and compliance evaluation.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A. All expenditures within the SAI's mandate have been audited.
- B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- D. No expenditures have been audited.
- E. Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: "-Report on the Special Examination of the State Financial Management Report. pp. 2-3.

(<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>) -PEFA Study repeated for El Salvador. August 20th, 2013. pp. 134-136. Link: <https://www.pefa.org/en/assessment/sv-aug13-pfmpr-public-en>" - Informe de Examen Especial al Informe de la Gestión Financiera del Estado. pp. 2-3. (<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>) - Repetición del Estudio PEFA para El Salvador. 20 de agosto de 2013. pp. 134-136. Enlace: <https://www.pefa.org/en/assessment/sv-aug13-pfmpr-public-en>

Comments: The Court of Accounts does not generate consolidated information regarding the scope of their audits. Third party sources, such as the PEFA study included in the citations, estimates that the audits done by this authority covers 50% of budgetary funds at the most.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. All extra-budgetary funds within the SAI's mandate have been audited.
- B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- D. No extra-budgetary funds have been audited.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: -Report on the Special Examination of the State Financial Management Report. pp. 2-3.

(<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>) - Informe de Examen Especial al Informe de la Gestión Financiera del Estado. pp. 2-3. (<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>)

Comments: The Court of Accounts does not produce information that allows the measurement of the scope of the audits in relation to the extra-budgetary funds.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: "The information on audits of extraordinary budgets is limited. The reading of an audit performed by the Court of Accounts (CCR), gives the impression that the CCR is able audit Extraordinary Budgets if the Legislature requests it. It is not clear if it is done ex officio. This is the link of the audit performed on the Social Investment Extraordinary Budget (PEIS):

<http://www.cortedecuentas.gob.sv/uploaded/content/category/1561352732.pdf> In any case, the CCR is obligated to audit all of the financial statements of all the governmental entities, and more than one controls Extraordinary Budgets. In Section IV of the State Financial Management Report, 2013, it is titled as "Financial and Budgetary Situation of Extraordinary Budgets", pp. 246-265, relating to the extraordinary budgets: Reactivation of Extraordinary Budget (PERE), Institutional Extraordinary Resources, Social Investment Extraordinary Budget (PIES), and the Extraordinary Budgets for the 2012 Election and for the 2012 Residential Vote. The two latter of these are managed by the TSE and the PEIS was managed by the Ministry of Agriculture and Livestock, National Center of Forestry and Agricultural Technology, National School of Agriculture, Ministry of Education, Branch of Public Health and Social Aid, and the Branch of Public Works, Transportation, Housing and Urban Development. The PERE in 2013 was executed by 10 institutions of the Central Government and 7 decentralized, and the Institutional by 15 institutions of the Central Government and 17 decentralized. All of these institutions are audited ex officio by the CCR, and therefore should cover the extraordinary budgets executed by these entities. Even though the reports of these are unknown, except that which was previously mentioned. For this reason the answer of "c" has been selected as being more adequate than that of "d". Reference to Section IV of the State Financial Management Report, 2013:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/PresupuestoEjecutado2013/CAPITULO_IV_2013.pdf"

RESEARCHER'S RESPONSE

A precision regarding the fact that the question refers to extra-budgetary funds. The extraordinary budget funds are not extra-budgetary. Some extra-budgetary funds are for example, the funds of special activities, which within the mandate of the Court of Audits are auditable, but there is no evidence to confirm that the audits are undertaken, which is why a D answer was chosen.

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

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

El Salvador

B.

Score: 0

Sources: -Report on the Special Examination of the State Financial Management Report. pp. 2-3.

(<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>) - Informe de Examen Especial al Informe de la Gestión Financiera del Estado. pp. 2-3. (<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>)

Comments: The scope of the audit that the Court of Accounts is limited and consequently, the report is short (6 pages). There is no executive summary.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In agreement with the fact that there is no executive summary because the document to which it makes reference (<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>) is a report of just 4 pages, which summarizes what was done. In reality, no complete audit report is published, as done by the United Kingdom, for example (<http://www.nao.org.uk/wp-content/uploads/2009/02/0809133.pdf>). In fact, the report of the CCR identifies some errors found in the audits and makes reference to them, but the explanatory notes on this are not published.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- A. 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).

El Salvador

D.

Score: 0

Sources: -Report on the Special Examination of the State Financial Management Report. pp. 2-3.

(<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>) - Informe de Examen Especial al Informe de la Gestión Financiera del Estado. pp. 2-3. (<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>)

Comments: The Executive does not report on the measures taken to respond to the recommendations made by the Audit Institution that require corrective actions.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- B. Yes, the SAI or legislature reports publicly on most audit recommendations.
- C. Yes, the SAI or legislature reports publicly on some audit recommendations.
- D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: -Report on the Special Examination of the State Financial Management Report. pp. 2-3.

(<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>) - Informe de Examen Especial al Informe de la Gestión Financiera del Estado. pp. 2-3. (<http://www.cortedecuentas.gob.sv/uploaded/content/category/1689442980.pdf>)

Comments: Neither the Court of Accounts nor the Legislature produce reports on the actions taken by the Executive in order to attend the recommendations of the Audit Institution.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- A.** Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B.** Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C.** Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D.** No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- E.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "Organizational Chart of the Legislative Assembly. Link: http://www.asamblea.gob.sv/asamblea-legislativa/organigrama-asamblea-legislativa.jpg/image_view_fullscreen - Legislative Assembly. Quantity of employees per administrative area, as of May 31st, 2014. Link: <https://transparencia.asamblea.gob.sv/informacion-administrativa/cantidad-de-empleados-por-area-institucional>" - Organigrama de la Asamblea Legislativa. Enlace: http://www.asamblea.gob.sv/asamblea-legislativa/organigrama-asamblea-legislativa.jpg/image_view_fullscreen - Asamblea Legislativa. Cantidad de empleados por área administrativa, al 31 de mayo de 2014. Enlaces: <https://transparencia.asamblea.gob.sv/informacion-administrativa/cantidad-de-empleados-por-area-institucional>

Comments: The Legislature has an office that specializes in tracking the budget which rests within the Budget Monitoring and Analysis Unit. This office depends on the Management Office of Legislative Operations. According to the inquiries made, the staff assigned to this office (2 people) is qualified and has a great deal of experience in public finance. Additionally, they have the necessary resources for carrying out their work. Their analysis is directed towards, in general, the Special Budget Finance Commission.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: "The Budget Monitoring and Analysis Unit (UASP) in reality needs to strengthen its financial independence from the Legislature and strengthen its resources, both human and physical. The recognition of this necessity led to the inclusion of strengthening items of the unit in the execution loan of the BID, operated by the Legislative Assembly. Until this date, the execution of this project shows a development of around 58%. This was approved on December 14, 2010 and the contract was signed on April 8th, 2011. ES-L1017 Loan Profile: <http://idbdocs.iadb.org/wsdocs/getdocument.aspx?docnum=35296921> ES-L1017 Loan Proposal: <http://idbdocs.iadb.org/wsdocs/getdocument.aspx?docnum=35529124> Progress Monitoring Report: <http://idbdocs.iadb.org/wsdocs/getdocument.aspx?docnum=38266741> This information is included only as a reference of their being a recognition of the necessity for strengthening the unit and for this reason the answer should be "b"."

RESEARCHER'S RESPONSE

I believe that the answer to falls within the criteria. So the answer does not change.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C.** Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: "- Internal Rule of the Legislative Assembly. Art. 39 Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/reglamento-interior-de-la-asamblea-legislativa/> - Law of the Financial Management of the State. Art. 29 Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/ley-organica-de-la-administracion-financiera-del-estado-safi>" - Reglamento Interior de la Asamblea Legislativa. Art. 39. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/reglamento-interior-de-la-asamblea-legislativa/> - Ley de Administración Financiera del Estado. Art. 29. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/ley-organica-de-la-administracion-financiera-del-estado-safi>

Comments: The Salvadorian legislation does not contemplate the existence of legislative debates around budgetary policy before the proposed budget is discussed. It is the sole responsibility of the Executive to establish the priorities and goals of each budget, in compliance to what is established in Article 29 of the State's Organic Financial Management Law

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A.** Yes, the executive holds 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 noids consultations with only a limited number of legislators.
- D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Law of the Financial Management of the State. Art. 29 Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/ley-organica-de-la-administracion-financiera-del-estado-safi> - Ley de Administración Financiera del Estado. Art. 29. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/ley-organica-de-la-administracion-financiera-del-estado-safi>

Comments: The Salvadorian legislation does not contemplate that the Legislative Branch be consulted by the Executive during the process of determining the budgetary priorities. It is the sole responsibility of the Executive to establish the priorities and goals of each budget, in compliance to what is established in Article 29 of the State's Financial Management Organic Law.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
- C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
- D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- Constitution of the Republic. Article 167, paragraph 2 Link: http://www.csj.gob.sv/constitu/images/pdf/con_vige.pdf - "El Mundo" Newspaper. ""Presentan proyecto de Presupuesto General para el 2014". ("2014 projected General Budget presented"). September 30, 2014. Link: <http://elmundo.com.sv/presentan-proyecto-de-presupuesto-general-para-el-2014>" - Constitución de la República. Artículo 167, párrafo 2do. Enlace: http://www.csj.gob.sv/constitu/images/pdf/con_vige.pdf - Diario El Mundo. "Presentan proyecto de Presupuesto General para el 2014". 30 de septiembre de 2014. Enlace: <http://elmundo.com.sv/presentan-proyecto-de-presupuesto-general-para-el-2014>

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Executive presents the Proposed Budget to the Legislature in the established time frame in number 3. Article 167 of the Constitution of the Republic.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

- A.** The legislature approves the budget at least one month in advance of the start of the budget year.
- B.** The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C.** The legislature approves the budget less than one month after the start of the budget year.
- D.** The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E.** Not applicable/other (please comment).

El Salvador



Score: 100

Sources: News: 2014 General Budget approved unanimously by the Legislative Assembly. Newspaper "El Diario de Hoy". October 31st, 2014. Link: <http://www.elsalvadornoticias.net/2013/10/31/presupuesto-general-2014-aprobado-por-unanimidad-de-asamblea-legislativa/>
Noticia: Presupuesto General 2014 aprobado por unanimidad de Asamblea Legislativa. El Diario de Hoy. 31 de octubre de 2014. Enlace: <http://www.elsalvadornoticias.net/2013/10/31/presupuesto-general-2014-aprobado-por-unanimidad-de-asamblea-legislativa/>

Comments: At least during the past five years, the budgets have been enacted by the Legislature in a timely manner. In fact, the budget corresponding to fiscal year 2014 had the feature of being the budget approved in the shortest amount of time relative to the previous five years, plus being achieved with a unanimous vote by the Legislature. However, it should be noted that such speed can have a counterproductive effect, as it can reduce the quality of the legislative debate, as well as the opportunity for different sectors to be heard.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A.** Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B.** Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

- C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- E. Not applicable/other (please comment).

El Salvador

B.

Score: 67

Sources: - Constitution of the Republic. Article 227, paragraph 2 Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica> - Constitución de la República. Art. 227, párrafo 2do. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica>

Comments: By constitutional mandate, the Legislature can refuse or lower the budgetary items proposed by the Executive. In practice, through this faculty, the Legislation agrees on changes with the Executive in order to redirect the destination of determined budgetary items. The Legislation can also dictate norms on the way in which the budget is executed.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Constitution of the Republic. Articles 131 numeral 8 and 229. Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica> - Constitución de la República. Artículos 131 numeral 8 y 229. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica>

Comments: In accordance with the Constitution, the Legislature has the power to authorize transfers between budgetary allocations or distinct organizational units, and that is how it is done.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Constitution of the Republic. Articles 131 numeral 8 and 229. Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica> - Constitución de la República. Artículos 131 numeral 8 y 229. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica>

Comments: In accordance with the Constitution, the Legislature has the power to authorize transfers between budgetary allocations of different organizational units, and that is how it is done.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: "This is a topic that has been avoided for several years in budget legislation. In the most recent case, the Constitutional Hall declared that Article 10 of the 2014 Budget Law goes against the Constitution of the Republic of El Salvador. Article 10 authorizes the executive to transfer funds from the item of the unforeseen expenses of each governmental institution, invading the powers of the legislative branch. This means that the government makes item transfers without the authorization of the parliament, but with this sentence it no longer can do so. See Unconstitutionality 9-2014. (http://www.asamblea.gob.sv/sesion-plenaria/seguimiento/legislatura-2012-2015/2014/no.-114-del-4-sep-2014/correspondencia/piezas-a/3a/archivo_pdf_utilsAL)

RESEARCHER'S RESPONSE

There is a mistake in the answer and it should be changed because the question refers to allocation changes within administrative units and not between them. For this reason, the answer should be changed from "a" to "d", as the national legislation authorizes the Executive to make transfers of funds within the same administrative unit without the obligation of legislative intervention, except in the case of the items in which the Legislative has put restrictions (such as those declared non-transferable).

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

El Salvador



Score: 100

Sources: "- Constitution of the Republic. Articles 131 numeral 8. <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica/> -State Financial Management Report, 2013. Section II. pp. 40-51. Link: http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/PresupuestoEjecutado2013/CAPITULO_II_2013.pdf" - Constitución de la República. Artículo 131 numeral 8. <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica/> - Informe de la Gestión Financiera del Estado 2013. Capítulo II. pp. 40-51. Enlace: http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/PresupuestoEjecutado2013/CAPITULO_II_2013.pdf

Comments: In accordance with the Constitution, the Legislature has the power to authorize modifications to the budget, including the destination of the excess revenue received, and this happens in practice. A different case is the special contributions, which for having a destination predetermined by law, when there is an excess in revenue these expand automatically or by way of resolution of the Executive without the required intervention of the Legislature (see examples in the Financial Management Report).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

El Salvador



Score: 100

Sources: - Constitution of the Republic. Articles 131 numeral 8 and 229. Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica> - Constitución de la República. Artículos 131 numeral 8 y 229. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica>

Comments: One example is the case of the loans that the Legislature has authorized the Executive to negotiate. Once the loans are solidified, the Legislature again approves the contract, and there is a third intervention through which said entity modifies the budget in order to introduce the income and other expenditures that originate from each loan.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: "For several years the Executive has made unapproved expenses, as they have frequently omitted the great part of the expenses designated for the return of taxes above the rent and VAT. The Executive has as its practice to pay for these costs with Credit Notes, that are not registered as expenditure items and then they are liquidated through the payment of taxes made by the contributors or by the emission of treasury notes (Letes), accumulating an incremental balance of treasury notes each year, until the management of the debt on the short term becomes unsustainable and long term debts must be taken on in order to reduce the balance of the short term debt. These emissions are equivalent to the approval of an expense that has already been made. For example, recently the Legislative Assembly approved the installment of US\$800 million in Eurobonds, which were installed in September of the current year. Similarly, in November of 2012 another US\$800 million in Eurobonds was installed, of which US\$400 million were used to lower the balance of the treasury notes. In both cases, they were approving expenses already made by the executive, but were not approved by the legislative. DL 164, Approved in 2012: http://asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/autorizase-al-organo-ejecutivo-en-el-ramo-de-hacienda-ejecutar-el-programa-de-administracion-de-pasivos-para-asegurar-los-recursos-necesarios-en-caso-en-que-los-inversionistas-ejerzan-la-opcion-de-redimir-anticipadamente-bonos-emitidos-por-el-estado-por/archivo_documento_legislativo DL 711, Approved on 12/06/2014. Reported in this file of emissions of public debt by the Ministry of Finance: <http://emisiones.ssf.gob.sv/EmisionesporEntidadEstado/EmisionesporEntidadEstado/21122>

RESEARCHER'S RESPONSE

Regarding expenditures, these are in line with the principle that states that in order to execute them, there must be an approved budgetary item. For this reason, an A answer has been chosen. However, as the peer reviewer has mentioned, the budget has major credibility problems and it has been noted that revenue estimations are not correct. This leads to the fact that although budgetary items are approved by the Legislative, they do not have real financing. This produces an accumulation of short-term debt, which when it is unsustainable, it becomes long-term debt. This is a serious problem, but that cannot be captured by this question or by the Index.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Constitution of the Republic. Articles 167 numeral 4. Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica> - Constitución de la República. Art. 167, numeral 4. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica>

Comments: The Constitution enables the Council of Ministers to authorize the expenditure of funds that have not been included in the budget in cases of war, public calamity or a serious disturbance of peace, in case the Legislature is not in session. However, this is a provision that has not been applied in recent years. At any rate, before authorizing determined expenses that require budgetary modification, the Executive abides by the corresponding process, including the approval of the Legislature when applicable.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Constitution of the Republic. Article 195 numeral 5 and 7. Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica> - Constitución de la República. Art. 195 numeral 5 y 7. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica>

Comments: The only report of the Court of Accounts has to send to the Legislature is the examination of the account of the public management that is produced and provided annually by the Executive. There is no evidence that the Finance and Special Commission of the Budget, responsible for taking into consideration said report, has carried its revision within the context of public hearings.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- 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).

El Salvador

A.

Score: 100

Sources: - Constitution of the Republic. Articles 195-199. Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica> - Constitución de la República. Artículos 195-199. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/constitucion-de-la-republica>

Comments: The Court of Accounts has full power to audit any fund that forms part of Public Finances, with no limitation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A.** Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B.** Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C.** Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D.** No, the SAI has not established a quality assurance system.
- E.** Not applicable/other (please comment).

El Salvador

B.

Score: 67

Sources: - Court of Audits. Annual Report, 2013. p. 57. Link: <http://www.cortedecuentas.gob.sv/uploaded/content/category/413766313.pdf>
- Corte de Cuentas. Memoria de Labores 2013. p. 57. Enlace: <http://www.cortedecuentas.gob.sv/uploaded/content/category/413766313.pdf>

Comments: The Court of Accounts has an quality assurance system and they do a review of completed audits, based on samples in order to verify the fulfillment of the quality policy. But, these reviews are done without the public knowing.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- A.** Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- B.** No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- C.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: - Constitution of the Republic. Article 196. Link: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/resolveuid/82e4b6f9ec5641783de8c3303a8c78fe> - Constitución de la República. Artículo 196. Enlace: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/resolveuid/82e4b6f9ec5641783de8c3303a8c78fe>

Comments: According to the Constitution (art. 196), the Legislature is the only body with the power to remove the head of the Court of Accounts.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

- 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, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- E.** Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: -Court of Audits Law. Article 2. Link: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/ley-de-la-corte-de-cuentas-de-la-republica> - Ley de la Corte de Cuentas. Art. 2. Enlace: <http://www.asamblea.gob.sv/eparlamento/indice-legislativo/buscador-de-documentos-legislativos/ley-de-la-corte-de-cuentas-de-la-republica>

Comments: The Court of Accounts prepares its budget and turns it to the Executive for its inclusion without modification in the Executive's Budget Proposal. The Legislature is the the body which has the final word regarding the budget of the Court of Accounts.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- A. Yes, clear definitions of all key budget terms are provided.
- B. Yes, definitions are provided for all key budget terms, but they are not always clear.
- C. Yes, definitions are provided for some but not all key budget terms.
- D. No, definitions are not provided.
- E. Not applicable/other (please comment).

El Salvador

A.

Score: 100

Sources: "- 2014 General Government Budget Citizen's Guide. pp. 5, 10-15. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf - Fiscal Transparency Website. Glossary of terms. Link:

<http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Glosario> - Guía del Presupuesto General del Estado para el Ciudadano 2014. pp. 5, 10-15. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Guias_del_presupuesto_para_el_ciudadano/Guia_del_Presupuesto_para_el_Ciudadano_2014.pdf - Portal de Transparencia Fiscal. Glosario. Enlace:

<http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Glosario>

Comments: In the Citizens Budget guide, basic definitions are offered in order to understand the content of the budget. A more extensive glossary is published on the Fiscal Transparency website.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

- A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
- B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

- C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.
- D. There is no formal requirement and the executive does not engage with the public during the budget process.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: There is no citation. No hay cita.

Comments: There is no formal requirement so that the Executive includes the public in the phases of formulation and execution of the budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D. The executive does not provide information, or does not engage with the public during the budget process.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Ministry of Finance. Index of Classified Information. No. 6. Project by Legislative Decree that contains the Budget Law and the Project by Legislative Decree which contains the Salary Law and the supporting documentation for each Fiscal Year. Link: <http://www.mh.gob.sv/portal/page/portal/PMH/LAIP/OIR/IndiceReservada> - Ministerio de Hacienda. Indice de Información Reservada. No. 6. Proyecto de Decreto Legislativo que contiene la Ley de Presupuesto y el Proyecto de Decreto Legislativo que contiene la Ley de Salarios y documentación de respaldo de cada ejercicio fiscal. Enlace: <http://www.mh.gob.sv/portal/page/portal/PMH/LAIP/OIR/IndiceReservada>

Comments: The formulation of the budget is done in a closed doors way, without this information being released to the public, and thus, limits any form of participation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

El Salvador

C.

Score: 33

Sources: "-Open Government Website. Downloads, publications, and reports. Accountability.

<http://www.gobiernoabierto.gob.sv/pages/descargas-publicaciones-e-informes> - News: Finance performs before the citizens its Accountability. Ministry of Finance. August 26th, 2014. Link: http://www.mh.gob.sv/portal/page/portal/PMH/Novidades/Noticias?_piref476_2642729_476_2040080_2040080.task=detail&_piref476_2642729_476_2040080_2040080.item=1235&_piref476_2642729_476_2040080_2040080.time=-1 - Portal Gobierno Abierto. Descargas, publicaciones e informes. Rendiciones de Cuentas.

<http://www.gobiernoabierto.gob.sv/pages/descargas-publicaciones-e-informes> - Noticia: Hacienda realiza ante la ciudadanía su Rendición de Cuentas. Ministerio de Hacienda. 26 de agosto de 2014. Enlace: http://www.mh.gob.sv/portal/page/portal/PMH/Novidades/Noticias?_piref476_2642729_476_2040080_2040080.task=detail&_piref476_2642729_476_2040080_2040080.item=1235&_piref476_2642729_476_2040080_2040080.time=-1

Comments: In El Salvador information is provided during the execution process, but there are no formal mechanisms for public participation in the budget process. An example of this is those events labeled "accountability" where the heads of institutions present the yearly annual report, including information on the execution and results of the budget. But these events do not lead to other formal mechanisms for participation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Budgetary Policy 2014. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Politica_Presupuestaria_2014.pdf - Política Presupuestaria 2014. Enlace:
http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Políticas_presupuestarias/Politica_Presupuestaria_2014.pdf

Comments: In El Salvador, the budget process does not contemplate methods for citizen participation.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Manual for the procedures for budgetary execution. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/SO_Administracion_Financiera/Manuales/Manual_de_Procesos_para_la_Ejecucion_Presupuestaria_29-05-12.pdf - Manual de procesos para la ejecución presupuestaria. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/SO_Administracion_Financiera/Manuales/Manual_de_Procesos_para_la_Ejecucion_Presupuestaria_29-05-12.pdf

Comments: In El Salvador, the budget process does not contemplate methods for citizen participation.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: - Manual for the procedures for budgetary execution. Link:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/SO_Administracion_Financiera/Manuales/Manual_de_Procesos_para_la_Ejecucion_Presupuestaria_29-05-12.pdf - Manual de procesos de la ejecución presupuestaria. Enlace:

http://www.transparenciafiscal.gob.sv/portal/page/portal/PCC/SO_Administracion_Financiera/Manuales/Manual_de_Procesos_para_la_Ejecucion_Presupuestaria_29-05-12.pdf

Comments: In El Salvador, the budget process does not contemplate methods for citizen participation.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. 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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.
- C.** Yes, public hearings are held on the macroeconomic and fiscal framework 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).

El Salvador



Score: 33

Sources: - Legislative Assembly. Members know the policies of income, expenditure, and priorities of the State within the 2014 Budget. October 7, 2013. Link: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/inicia-analisis-de-presupuesto-general-de-la-nacion-2014> - Asamblea Legislativa. Diputados y Diputadas conocen políticas de ingresos, gastos y prioridades del Estado dentro del presupuesto 2014. 7 de octubre de 2013. Enlace: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/inicia-analisis-de-presupuesto-general-de-la-nacion-2014>

Comments: The study of the projected budget by the Finance and Special Commission of the Budget of the Legislature includes audiences in which the Ministry of Finance participates. In such audiences, within the agenda there is a discussion of the macroeconomic projections and the fiscal framework. In 2014 there were no audiences related to these points in which the public could have participated.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
- C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

El Salvador



Score: 33

Sources: "- Legislative Assembly. Finance Commission knows the proposed budget of the MINSAL for the year 2014. October 21st, 2013. Link: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/comision-de-hacienda-conoce-propuesta-presupuestaria-del-minsal-para-el-ano-2014> - Legislative Assembly. General Fiscal of the Republic presented 2014 budget. October 21st, 2013. Link: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/fiscal-general-de-la-republica-presento-presupuesto-2014> - Legislative Assembly. Ministry of Justice and Public Security justifies budget for 2014. October 21st, 2013. Link: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/ministro-de-justicia-y-seguridad-publica-justifica-presupuesto-para-el-2014> - Legislative Assembly. Supreme Court of Justice presents its projected 2014 budget. October 21st, 2013. Link: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/corte-suprema-de-justicia-presenta-su-proyecto-de-presupuesto-2014> - Legislative Assembly. Members receive entities of the Public Ministry for 2014 budget. October 21st, 2013. Link: <https://www.indabaplatfrom.com/indaba/surveyAnswer.do?questionid=9030&horseid=13322&assignid=40332&action=surveyCreate.do&returl=https%3A%2F%2Fwww.indabaplatfrom.com%2Ffindaba%2FsurveyCreate.do%3Ftoolid%3D6%26tasktype%3D6%26horseid%3D13322%26assignid%3D40332> - Asamblea Legislativa. Comisión de Hacienda conoce propuesta presupuestaria del MINSAL para el año 2014. 21 de octubre de 2013. Enlace: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/comision-de-hacienda-conoce-propuesta-presupuestaria-del-minsal-para-el-ano-2014> - Asamblea Legislativa. Fiscal General de la República presentó presupuesto 2014. 21 de octubre de 2013. Enlace: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/fiscal-general-de-la-republica-presento-presupuesto-2014> - Asamblea Legislativa. Ministro de Justicia y Seguridad Pública justifica presupuesto para el 2014. 21 de octubre de 2013. Enlace: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/ministro-de-justicia-y-seguridad-publica-justifica-presupuesto-para-el-2014> - Asamblea Legislativa. Corte Suprema de Justicia presenta su proyecto de presupuesto 2014. 21 de octubre de 2013. Enlace: <http://www.asamblea.gob.sv/noticias/archivo-de-noticias/corte-suprema-de-justicia-presenta-su-proyecto-de-presupuesto-2014> - Asamblea Legislativa. Diputadas y Diputados reciben entidades del Ministerio Público por presupuesto 2014. 21 de octubre de 2013. Enlace: <https://www.indabaplatfrom.com/indaba/surveyAnswer.do?questionid=9030&horseid=13322&assignid=40332&action=surveyCreate.do&returl=https%3A%2F%2Fwww.indabaplatfrom.com%2Ffindaba%2FsurveyCreate.do%3Ftoolid%3D6%26tasktype%3D6%26horseid%3D13322%26assignid%3D40332>

Comments: In the discussion on the projected budget for 2014, only some administrative units participated in audiences with the Finance and Special Commission of the Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The hearings that are held by the Legislature regarding the budget, are primarily with public institutions that have tasks oriented to contribute to solving priority problems within the country. This includes Education, Health, Justice and Security, Public Works, District Attorney, among others.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: There is no citation. No hay cita.

Comments: In the discussion of the projected budget for 2014, there were no audiences with public participation regarding the determined allocations of administrative units.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- E. Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: There is no citation. No hay cita.

Comments: There are no formal reports emitted on the audiences carried out during the study of the budget project. Only a few informative notes are published.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

El Salvador

B.

Score: 67

Sources: -Court of Audits of the Republic. Annual Report, 2013. pp. 64-66. Link: <http://www.cortedecuentas.gob.sv/uploaded/content/category/413766313.pdf> - Corte de Cuentas de la República. Memoria de Labores 2013. pp. 64-66. Enlace: <http://www.cortedecuentas.gob.sv/uploaded/content/category/413766313.pdf>

Comments: The Court of Accounts has an office for citizen complaint through which they receive input that can influence the audit plan of the entity. However, this mechanism is not widely used by the public. In 2013 139 complaints were made.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

- A.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.
- C.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.
- D.** No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: "-Court of Audits of the Republic. Complaints. Link: <http://www.cortedecuentas.gob.sv/transparencia/participacion-ciudadana/formulario-denuncia/?1> -Court of Audits of the Republic. Annual Report, 2013. pp. 64-66. Link: <http://www.cortedecuentas.gob.sv/uploaded/content/category/413766313.pdf>" - Corte de Cuentas de la República. Denuncias. Enlace: <http://www.cortedecuentas.gob.sv/transparencia/participacion-ciudadana/formulario-denuncia/?1> - Corte de Cuentas de la República. Memoria de Labores 2013. pp. 64-66. Enlace: <http://www.cortedecuentas.gob.sv/uploaded/content/category/413766313.pdf>

Comments: The mechanisms for participation that are at the disposal of the Court of Accounts for the participation of the public is that of the complaints. However, once the citizen hands in a complaint, there are no other formal methods by which they can participate in the investigations that are derived from them, nor do they have an explicit recognized right to be informed of the results of such investigations.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

- A.** Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).
- B.** No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.
- C.** Not applicable/other (please comment).

El Salvador

B.

Score: 0

Sources: THERE IS NO CITATION, NO PAY CITA.

Comments: The Court of Audits does not keep a systematic communication with the public regarding the audit reports.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

- A.** Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.
- C.** Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.
- D.** No, the SAI does not issue reports on the inputs it received from the public through public consultations.
- E.** Not applicable/other (please comment).

El Salvador

D.

Score: 0

Sources: -Court of Audits of the Republic. Annual Report, 2013. pp. 64-66. Link: <http://www.cortedecuentas.gob.sv/uploaded/content/category/413766313.pdf> - Corte de Cuentas de la República. Memoria de Labores 2013. pp. 64-66. Enlace: <http://www.cortedecuentas.gob.sv/uploaded/content/category/413766313.pdf>

Comments: In the case of the complaints, it is the only formal participatory method that is defined, there is no report on the their resolution. There is only a report of which offices the complaints were transferred to.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.