

International Budget Partnership  
**OPEN BUDGET QUESTIONNAIRE**

# **COSTA RICA**

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE COSTA RICA

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## **Section One: The Availability of Budget Documents**

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

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

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2007
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	Not available
Enacted Budget	2007
In-Year Reports	Not available
Mid-Year Report	2006
Year-End Report	2006
Audit Report	2006

## Table 2. Key Budget Documents Used: Full Titles and Internet Links

*Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.*

*If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Publicly Available, but not on the Internet
Executive’s Budget Proposal	Name: Presentación del Proyecto de Ley de Presupuesto Ordinario y Extraordinario de la República, para el Ejercicio Económico del 2007. Date: September 2006. Internet link: <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a>
Budget Document One in Support of the Executive’s Budget Proposal	Name: Exposición de Motivos Proyecto de Ley Presupuesto 2007. Date: September 2006. Internet link: <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a>
Budget Document Two in Support of the Executive’s Budget Proposal	Name: Resúmenes Globales Presupuesto 2007. Date: September 2006. Internet link: <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a>
Budget Document Three in Support of the Executive’s Budget Proposal	Name: Normas de Ejecución Presupuesto 2007. Date: September 2006. Internet link: <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a>
Citizens Budget	Not Produced
Enacted Budget	Name: Presupuesto General de la República ejercicio económico 2007. Date: November 2006 Internet link:

	<a href="http://www.asamblea.go.cr/presupuesto/presu07.html">http://www.asamblea.go.cr/presupuesto/presu07.html</a>
In-Year Reports*	
Mid-Year Review**	Name: Informe semestral de evaluación presupuestaria del ejercicio económico 2006. Date: 2006 Internet link: <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional</a>
Year-End Report	Name: Informe anual de evaluación del ejercicio económico 2006. Date: 2006 Internet link: <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional</a>
Audit Report	Name: Memoria Anual 2006. Contraloría General de la República. Date: May 2006. Internet link: <a href="http://www.cgr.go.cr">www.cgr.go.cr</a>
Other Documents	<a href="http://www.bccr.fi.cr">www.bccr.fi.cr</a> / <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a> / <a href="http://www.cgr.go.cr">www.cgr.go.cr</a>
Relevant Ministries & Departments	<a href="http://www.mideplan.go.cr">www.mideplan.go.cr</a>

\* The Executive does not release In-Year Reports, but some information is available. Please see relevant questions in section 3 of this questionnaire.

\*\*The Executive releases a Mid-Year Review, but the information included therein is not sufficient to respond to any of the relevant questions in section 3 of this questionnaire.

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

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

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

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



**Table 4. Distribution of the Enacted Budget and Other Reports**

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

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

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  The executive's budget is classified by ministry and administrative unit (Law of Financial Administration and Public Budgets). Budgets that are approved by the Comptroller General of the Republic without any legislative action, which represent approximately 2/3 of total public spending, are NOT included. In addition, autonomous institution's budgets (not included in the executive bill) are higher than executive's bill. This situation is very uncommon in comparison with other countries.</p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> The "2/3" of (public) budgets that are not included in the executive's bill may be a bit too high. Several large state banks exist, for example. Is the author including their loan portfolios in this figure? What is he including and excluding? He might clarify a bit and offer a source.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Effectively, the budget presented by the Executive shows the expenditure for the budget year with classifications by administrative unit, in this case in the Ministries or other agencies such as the Legislative Assembly, the Judicial Power, the Supreme Tribunal of Elections among others; however, it is incorrect to say that the budgets are approved by the General Controllorship of the Republic, since the Budget of the Republic is presented as a law proposal before the Legislative Assembly and turns into law for the Republic once it is approved and published in the Official Diary. What the General Controllorship of the Republic approves are the current incomes of the Central Government for the economic year of 2007, estimated in ¢1.869.002.7 millions, thus certified by the General Controllorship of the Republic through the letter FOE-IP-402, dated August 22nd, 2006, signed by the Manager of the Area of Public Incomes of the aforementioned Controlling Organism.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should be changed to "a."  I retain my answer, which I believe to be the most appropriate answer.</p>	a

<p><b><u>IBP Comment:</u></b> IBP editors chose answer, “a” to maintain the consistency of the data across the countries.</p>	
<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  Expenditures are classified by general services, community services, economic services and financial services.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The answer to this point is the correct one, according to the structure laid out in the presentation of the project of the law of the Republic in its summary of the Functional Classification, page 12, within the global summary of the Budget Project for 2007.</p>	a
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  Expenditures are classified by economic classification.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  This is contemplated in the Law of Financial Administration and Publics Budgets Rule (article 32).</p> <p><b><u>Researcher's Response to this Question was "a."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The revision of the referenced documents does not evidence the presentation of the expenses of the individual programs for the 2007 budget year, so the correct answer would be option “d.”</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire “a.” I retain my answer, which I believe to be the most appropriate answer.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “a” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>a</p>
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<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>No, multi-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  The 2007 executive's budget proposal includes the actual expenditures for 2005, 2006 and the authorized budget for 2007. There are no estimates of the aggregate level of expenditure for a multi-year period beyond the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  The 2007 executive's budget proposal includes the actual expenditures for 2005, 2006 and the authorized budget for 2007. There are no estimates of the aggregate level of expenditure for a multi-year period beyond the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> <li>All sources of tax revenue are identified individually.</li> <li>Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>No sources of tax revenue are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  The different sources of tax revenue (such as income tax or VAT) are included in the 2007 executive budget project. See pages 1-11.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> <li>All sources of non-tax revenue are identified individually.</li> <li>Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>No sources of non-tax revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  The different sources of non-tax revenue (such as grants, property income, and sales of goods and services) are included in the executive's budget proposal. See page 6.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year estimates of aggregate revenue are presented.</li> <li>No, multi-year estimates of aggregate revenue are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  Comparisons with other years are presented in the text that justifies the budget (particularly revenues), but they are not presented in a systematic way in the earnings tables of the budget for a multi-year period.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  Multi-year estimates are presented, but only for some individual sources of revenue and for the same year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  The Executive budget proposal includes funds for paying government annual debt.</p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> There is no evidence that the budget reflects the total outstanding debt of the government for the budget year, but there is evidence of budgeting the necessary resources for paying the annual obligations of interests and amortization of the internal and external debt of the Republic.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should be changed to "d."  I chose my answer because I believe it is the most appropriate.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i></p>	d
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.bccr.fi.cr">www.bccr.fi.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
  - Yes, key additional information is presented, but some details are excluded.
  - Yes, some additional information is presented, but it lacks important details.
  - No, additional information related to the composition of government debt is not presented.
  - Not applicable/other (please comment).

Citation:

<https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto> (see pages 100-104) and [www.bccr.fi.cr](http://www.bccr.fi.cr).

Comment:

**Researcher's Response to this Question was "a."**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** It is presented in a general form and important details are omitted.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire, "a." I maintain my answer because Peer Reviewer Two fails to point out which are considered the "important details."

**IBP Comment:** IBP editors chose answer, "c" to maintain the consistency of the data across the countries. As Peer Reviewer Two states, there is a lack of important details. For example, in the mentioned document there is no information about interest rates and length maturity of the debt.

C

<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> <li>Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</li> <li>Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>No, information related to the macroeconomic forecast is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.bccr.fi.cr">www.bccr.fi.cr</a></p> <p><u>Comment:</u>  The law requires the presentation of macroeconomic indicators for the budget year, such as the inflation rate, interest rates on bonds of the foreign debt, semiannual salary increases, real GDP growth, average exchange rate, devaluation rate, export growth rate, etc. These are calculated by the Central Bank.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The document which gives the explanations of the "Law Proposal for Ordinary and Extraordinary Budget of the Republic for the 2007 Economic Year provides the different macroeconomic assumptions, but it does not evidence their impact on the proposed budget.</p>	d

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.bccr.fi.cr">www.bccr.fi.cr</a></p> <p><u>Comment:</u>  Information is presented, but it fails to point out the impact of policy proposals on expenditures.</p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> General policies are presented, but not detailed information about the impact on the expenditure.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire, “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.bccr.fi.cr">www.bccr.fi.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The document which explains the content of the budget proposal for 2007 mentions the impact that the public policies applied in this project have, specifically on the incomes and thanks to this it is possible to increase the budgets targeted to the social area, such as education, health and security. However, further details which could allow for a better understanding of the document are omitted.</p> <p><b><u>Researcher Response:</u></b> I retain my answer “b” because Peer Reviewer Two fails to point out which are considered “important details.” I suggest checking 2006 Costa Rican OBQ in order to maintain consistency.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyey2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyey2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  The executive’s budget proposal includes general expenditures classified by administrative unit for BY-1. However, not all departments or dependencies of each institution are included.</p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> On page 28 of the document “Global summary of the budget proposal 2007” is the allocated budget for 2006 and the proposal for 2007 for all the Administrative Units included in the budget, without any detail of the smaller offices of those Administrative Units.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire “b.” I retain my answer because it considers peer reviewer two comment.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>b</p>

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function for BY-1.</li> <li>No expenditures classified by function are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  The executive's budget proposal includes general abstracts about expenditures that are classified by functional classification for each institution for BY-1.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>No expenditures classified by economic classification are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  The executive's budget proposal includes general abstracts about expenditures that are classified by economic classification for each institution for BY-1. However, not all expenditures are classified by economic classification.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  BY-1 refers to the approved budget from the previous year and is not updated. There is not actual expenditure comparison of the year prior to the budget year BY-1. Comparisons are made between budget approved and executive budget proposal.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.  b. No, such prior-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  This information is included in the executive's budget proposal summary.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).  b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.  c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.  d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  The BY-2 information is not available for all programs.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a>. See pages 43-61 of document called "Exposición de motivos."</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "a."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> I found no evidence which proves the comparison of the different incomes for the previous year; on the contrary, only estimates for the current budget year are shown.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire, "a." I retain my view.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "a" to maintain the consistency of the data across the countries.</p>	a
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a>. See pages 43-61 of document called “Exposición de motivos.”</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> There is no evidence within the cited link, there is no data for identifying the different sources of non-tax incomes.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “a” to maintain the consistency of the data across the countries.</p>	a
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a>. See document called “Exposición de motivos.”</p> <p><u>Comment:</u>  BY-1 updates are only presented for some types of revenue, for example, the main types of taxes.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  Only in general summaries and for the most important taxes. See appendix n°1 in the executive’s budget proposal.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  Estimates are presented for aggregate revenue only.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  Information varies every year. For instance, the 2007 executive’s budget proposal includes comparative tables of actual revenues for three years prior.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>c. Yes, but only information on the level of debt is presented.</li> <li>d. No, information related to the government debt for BY-1 is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<b>Comprehensiveness</b>	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p><b>d</b></p>



<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on intergovernmental transfers is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> (see "Exposición de motivos" page 114) and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "b."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The information is presented, but in a very general way; it doesn't go into details.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire, "b." I retain my view because it is the best answer in order to keep consistency.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries. In the mentioned document only appears the total amount of transfers to the public sector without any other information.</p>	<p>C</p>
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<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on transfers to public corporations is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> (see "Exposición de motivos" page 114 and 115) and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> It might be helpful if the author mentioned which details tend to be discussed and which are not. Many public corporations in Costa Rica are autonomous institutions, whose budgets the Legislative Assembly does not approve (the Comptroller General audits these budgets).</p> <p><b>Peer Reviewer Two Comment:</b> The information is presented but details are omitted.</p> <p><b>Researcher Response:</b> I suggest the answer should remain as I indicated in the questionnaire, "b." I retain my view because it is the best answer in order to keep consistency.</p> <p><b>IBP Comment:</b> IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries. In the mentioned document only appears the total amount of transfers to the private sector without any other information.</p>	<p>C</p>
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<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on quasi-fiscal activities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on financial assets is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> The author may mention what sorts of details are excluded from his comments.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I chose my answer because executive's budget proposal does not mention financial assets features and goals.</p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on non-financial assets is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on expenditure arrears is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  The information is presented but it lacks important details, especially information about the pension system. The Costa Rican Social Security Board handles the pension system, but the central government is responsible for these future liabilities. In fact, pension funds are one of the most important budget expenditures.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The Costa Rican Social Security Board handles the pension system. So, technically speaking, it is in this autonomous institution's budget that this future liability is discussed. Perhaps the author could mention who – the central state or the decentralized sector (autonomous institutes) is ultimately responsible for these future liabilities.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  Only monetary donations or contributions are included (current transfers). In-kind donations are not accounted for.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"><li>a. All earmarked revenues are identified individually.</li><li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li><li>c. Less than two-thirds of earmarked revenues are identified individually.</li><li>d. No earmarked revenues are identified individually.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>One percent or less of expenditure is dedicated to secret items.</li> <li>Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  In Costa Rica there is no army and all budget information is public. There are no secret accounts in Costa Rica, including in the Judicial Branch.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The author took this question to mean whether defense expenditures are secret. This may be a narrow interpretation of what this question asks. The presidency may have access to secret funds and so may the Organization of Judicial Investigations (OIJ). I recommend the author ask other budget specialists to confirm that there are no secret accounts in Costa Rica.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire “e.” I chose my answer because it is the most appropriate one.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose to keep answer “e” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	e
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## The Budget Narrative & Performance Monitoring

48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?
- Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.
  - Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on the link between the budget and the government's stated policy goals is not presented.
  - Not applicable/other (please comment).

**Citation:**

<https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyely2007.htm#proyecto> and [www.asamblea.go.cr](http://www.asamblea.go.cr)

**Comment:**

The executive's budget explains how the proposed budget is linked to the government's stated policy goals (National Development Plan), by administrative unit. Meanwhile, according to Comptroller General of the Republic report, "regarding the report on the fulfillment of goals, objectives, priorities and strategic actions of the National Development Plan of MIDEPLAN, a positive issue is that the report exposes in a broader way the achievements and failures, however, it still lacks the information and analysis of the budget expenditure, an impact analysis of the execution of strategic actions for national development; furthermore, there is still a lack of key indicators that give information on the effectiveness of the performance of public institutions, of the efficiency and the costs of services." (CGR, 2006; [www.cgr.go.cr](http://www.cgr.go.cr)).

C

**Researcher's Response to this Question was "c."**

**Peer Reviewer One Comment:** I think the author's response is adequate, but perhaps his comment can explain why "c" is a better response than "b." How much information is included?

**Peer Reviewer Two Comment:** I think that, for the purposes of this report, the information source provides the necessary elements to link the budget with the desired public policy goals across the different Administrative Units. However, I personally consider that there can be an improvement of the link between the National Development Plan and the budget expenditure.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire, "c." I chose my answer because it is the most appropriate one.

**IBP Comment:** IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.mideplan.go.cr/content/view/69/371/">http://www.mideplan.go.cr/content/view/69/371/</a></p> <p><u>Comment:</u>  The information about the link between the budget and the government's stated policy goals only takes into consideration the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>Non-financial data are presented for all programs.</li> <li>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>No non-financial data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/A5978425-6AF6-4B53-BDCD-382229636903/12860/Titulo215.pdf">https://www.hacienda.go.cr/NR/rdonlyres/A5978425-6AF6-4B53-BDCD-382229636903/12860/Titulo215.pdf</a>; pages 13; 29.</p> <p><u>Comment:</u>  Non-financial objectives for each institution and also a summary of the expected results are included.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> www.cgr.go.cr</p> <p><u>Comment:</u> Public institutions in Costa Rica do not have appropriate mechanisms of verification for the quality of non-financial data according to Annual Yearbook of the Comptroller General of the Republic. Therefore it is impossible to evaluate program performance.</p> <p><b><u>Researcher's Response to this Question was "c."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> The Comptroller is often criticized for taking a narrow, financial audit of government expenditures. While his response is adequate, it would be useful if he explains why non-financial data are “somewhat” and not “mostly” useful for assessing program performance.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> This exercise could be done for each administrative unit; it is not possible to do it for the general budget.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> <li>Performance indicators are presented for all programs.</li> <li>Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>No performance indicators are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> www.cgr.go.cr</p> <p><u>Comment:</u> The public sector in Costa Rica has no performance indicators (Annual Yearbook of the Comptroller General of the Republic).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> <li>All performance indicators are well designed.</li> <li>Most performance indicators are well designed.</li> <li>Some performance indicators are well designed, but most are not.</li> <li>No programs have performance indicators, or they are not well designed.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> www.cgr.go.cr</p> <p><u>Comment:</u> The public sector in Costa Rica does not have the mechanisms for verification through the non-financial data or performance indicators (Annual Yearbook 2007 of the Comptroller General of the Republic).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> www.cgr.go.cr; www.mideplan.go.cr; www.asamblea.go.cr</p> <p><u>Comment:</u> According to the 2007 Annual Yearbook of the Comptroller General of the Republic, public institutions in Costa Rica do not have incorporated performance indicators in the process of evaluation or institutional planning.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="http://www.cgr.go.cr">www.cgr.go.cr</a>; <a href="http://www.mideplan.go.cr">www.mideplan.go.cr</a>; <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a> and also:  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  According to the 2007 Annual Yearbook of the Comptroller General of the Republic, it is difficult to determine the policies that benefit the country's most impoverished populations. However, the executive’s budget proposal mentions authorities’ budget priorities such as education, public health or infrastructure. This information lacks details about who will be most benefited.</p> <p><b><u>Researcher's Response to this Question was "c."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> In the explanatory document there are concrete proposals which seek to benefit directly the poorest population.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire, “c.” I chose my answer because the information included is mostly financial.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain the consistency of the data across the countries.</p>	<p>C</p>
<p><b>Additional Key Information for Budget Analysis &amp; Monitoring</b></p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See: <a href="http://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Tributacion/organizacion.htm">http://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Tributacion/organizacion.htm</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> <li>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>Yes, some analysis is presented, but it lacks important details.</li> <li>No analysis on the distribution of the tax burden is presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a>. The government does not explain how the tax burden is distributed in the executive's budget project.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, information on conditions associated with IFI assistance is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, information on conditions associated with donor country assistance is not presented.</p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> If loans and assistance must get legislative approval, then the executive must present some information about donor assistance, even if it is not in the budget bill (which this section of questions allows).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I changed my answer because Peer Reviewer One is partially right. It does not take into account that some assistance is not approved by lawmakers.</p>	c



<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>Yes, it provides a summary that is very informative.</li> <li>Yes, it provides a summary that is somewhat informative.</li> <li>Yes, but the summary is not very informative.</li> <li>No, it does not provide a summary.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  The summary of the main budget document is 18 pages long but it only contains budget figures and does not include any proposals or text.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>Yes, it publishes a citizens budget that is very informative.</li> <li>Yes, it publishes a citizens budget that is somewhat informative.</li> <li>Yes, but the citizens budget is not very informative.</li> <li>No, it does not publish a citizens budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a></p> <p><u>Comment:</u>  The executive budget office sees no major benefits from having a citizens' budget, and at the same time considers its preparation too costly. Most of the time budget document language is very difficult to understand.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> <li>Yes, thorough definitions of budget terms are provided.</li> <li>Yes, definitions are provided, but some details are excluded.</li> <li>Yes, some definitions are provided, but it lacks important details.</li> <li>No, definitions are not provided.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Citizens do not have access to these criteria in general, and they are very technical and highly specialized. Budget documents codes are indiscernible for the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> In order to analyze the information contained in the budgets without a glossary, the population would have to resort to the income classifiers and the expenditures published by the Ministry of Finance, which are very long and largely unknown for the population in general.</p>	d
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> <li>Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The right has been codified into the Financial Administration and Public Budget Law (article 32) but in fact it is sometimes not possible for citizens to obtain government information.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and also: <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a>. Also see: <a href="http://www.poder-judicial.go.cr/planificacion/presupuesto2006Intranet/1-%20INFORMACIÓN%20GENERAL/3-Presupuesto%20total,%20Distribución%20por%20programa.XLS">http://www.poder-judicial.go.cr/planificacion/presupuesto2006Intranet/1-%20INFORMACIÓN%20GENERAL/3-Presupuesto%20total,%20Distribución%20por%20programa.XLS</a></p> <p><u>Comment:</u>  This is contemplated in the Financial Administration and Public Budget Rule of Law, although disaggregated information is not easily available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> www.asamblea.go.cr</p> <p><u>Comment:</u> Non-financial information has been included in annual reports or in results of budget execution. See Ministerio de Planificación and Ministerio de Hacienda report (www.mideplan.go.cr; www.hacienda.go.cr). However, disaggregated information is not easily available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  The release date is set in article 178 of the Political Constitution (September 1st, each year).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2007.htm#proyecto</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  Timetable is incorporated in the Law of Financial Administration and Publics Budgets (articles 33-40).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive always adheres to the dates in its timetable because it is a legal obligation.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

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

Citation:

Comment:

That possibility is not contemplated in the procedures of budget formulation. Frequently, ministers talk to legislators during budget legislative approval, not before it.

**Researcher's Response to this Question was "d."**

**Peer Reviewer One Comment:** I do not think the researcher is correct. While the executive does not legally have to consult the legislature during the preparation of the budget, it is hard to imagine that his ministers do not at least informally consult with key legislatures, especially since the executive does not have veto power over the changes made in the Assembly. The author should consult with key legislative leaders and executive officials to figure out which is the correct response to this question.

**Peer Reviewer Two Comment:** It should be assumed that, in practice, there is communication and non-legally obliged lobbying on behalf of the Executive, but since the Legislative Assembly is a political collegiate organ approving the budget, it generally carries out consultations on some important areas of the budget.

**IBP Comment:** IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d



<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive never consults with the public as part of the budget preparation process.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a pre-budget statement.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a pre-budget statement.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release a pre-budget statement.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>The legislature receives the budget at least three months before the start of the budget year.</li> <li>The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>The legislature does not receive the budget before the start of the budget year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature receives the budget four months before the start of the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>75. 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?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislative committee (“Comisión de Asuntos Hacendarios”) holds public hearings with ministries participation, but the public is not heard. See <a href="http://www.asamblea.go.cr/actas/comision/hacendarios.htm">http://www.asamblea.go.cr/actas/comision/hacendarios.htm</a>.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The Commission of Fiscal Affairs holds public hearings where the heads of the administrative units participate, such as the Ministers of the Government but without any participation from the citizens.</p>	c

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Hearings are held, covering key administrative units, in which testimony from the executive branch is heard in different committees in the Congress (Comisión de Asuntos Hacendarios, Comisión de Control del Ingreso y Gasto Públicos) but these are limited.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The hearings are limited and only the heads of the administrative units who are called in by the Commission of Finance take part.</p>	b
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <p>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</p> <p>b. Yes, the committees release reports, but some details are excluded.</p> <p>c. Yes, the committees release reports, but they are not very informative.</p> <p>d. No, the committees do not release reports or do not hold public hearings.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="http://www.asamblea.go.cr/actas/comision/hacendarios.htm">http://www.asamblea.go.cr/actas/comision/hacendarios.htm</a>. Also see:  <a href="http://www.asamblea.go.cr/avance/nota1.htm">http://www.asamblea.go.cr/avance/nota1.htm</a></p> <p><u>Comment:</u>  Legislative committees report regularly on activities during the budget process; these reports can be accessed by Internet. Reports are press bulletins reporting the legislative committees' activities.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</li> <li>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</li> <li>c. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Not applicable in the case of Costa Rica because we do not have an army or any secret programs. All the information in the budget of public institutions is public. There are not budget secret items.</p> <p><b><u>Researcher's Response to this Question was "c."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Yes, it is true that there is no military, but there is a rural guard and police. There may also be other, non-public security parts of the budget shrouded in secrecy.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire "c." I retain my view because there are not secrets items.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose to keep answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>c</p>
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<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature has authority in Political Constitution (article 179) to amend the budget, with some limitations like the restriction of approving expenditures without the source of funds.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Indeed, the Legislative Assembly has the emporium for modifying the expenditure plan presented by the Executive, mainly translated into cutting down on expenses which are not supported. However, there are incomes which are included in the budget and which can only be spent in a particular program or project, this is called specific resources and they are destined to a specific expenditure.</p>	b
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <p>a. The approved budget includes program-level detail.</p> <p>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</p> <p>c. The approved budget includes only departmental totals.</p> <p>d. The approved budget includes less information than departmental totals.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See <a href="http://www.asamblea.go.cr/presupuesto/presu07.html">http://www.asamblea.go.cr/presupuesto/presu07.html</a></p> <p><u>Comment:</u> This level of detail is possible to find in the budget released to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> According to the source of information, the most disaggregated level of the budget which can be checked by the public, once it is approved by the Legislative Assembly, is the publication in the Official Diary The Gazette (La Gaceta), which can even be found electronically.</p>	a

<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The Ministry of Finance prepares semi-annual reports some years, but it is not systematic.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There are some documents, such as the semester evaluation. However, this is not formally an in-year report. The document is not legally required, it is not periodically presented, and it should not be considered a report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> <li>a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There are some documents, such as the semester evaluation. However, this is not formally an in-year report. The document is not legally required, it is not periodically presented, and it should not be considered a report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There are some documents, such as the semester evaluation. However, this is not formally an in-year report. The document is not legally required, it is not periodically presented, and it should not be considered a report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> <li>In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>In-year reports on actual revenue collections are released at least every quarter.</li> <li>In-year reports on actual revenue collections are released at least semi-annually.</li> <li>In-year reports on actual revenue collections by source of revenue are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u>  In-year reports on actual revenue collections by source of revenue are released at least every month. See  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm">https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm</a>.</p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question might be “b” or “c.” <i>La Nación</i>, the newspaper of records, publishes articles containing official data on revenues collected, often revealing that monthly collection rates have increased or fallen. So, if the papers get this data, they may very well be officially released by executive sources.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> In practice, at least each quarter the results of the obtained incomes in order to determine the fiscal deficit are being evaluated; these results are compared to previous ones to determine the efficiency. These reports must be on the webpage of the Ministry of Finance and they can be accessed for confirmation, but they are not intended for informing the public. To access that page it is necessary to be registered as a user.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should be changed to “a.”  I changed my answer because the Peer Reviewers’ comments are correct.</p>	a
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm">https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm</a></p> <p><u>Comment:</u>  In-year reports cover the actual revenue collections of all sources of revenue.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  See:  <a href="http://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm">http://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, in-year reports on actual borrowing are not released.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, in-year reports on borrowing are not released.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There are some documents, such as the semester evaluation. However, this is not formally an in-year report. The document is not legally required, it is not periodically presented, and it should not be considered a report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There is a report called the "budgetary evaluation" (<a href="http://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/infoanualeval2007.htm">www.https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/infoanualeval2007.htm</a>) only for central government institutions (it does not include autonomous institutions). This document does not conform to international standards, as it does not incorporate the macroeconomic outlook, new expenditure estimations or indicators of government spending. Furthermore, it is important to note that the budgetary process in Costa Rica is very unique. Congress approves only about one-third of overall expenditure and the Comptroller General the other two-thirds. Most of the documents released by the executive during the year are partial because they refer only to central government spending, which represents the one-third approved by the legislature. The rest of the government spending is not reported in this way.</p>	d

**Researcher's Response to this Question was "d."**

**Peer Reviewer One Comment:** This is a good point to make, with the caveat I mentioned earlier, namely, that the central government's budget might consist of more than 1/3 of the public sector's budget. Again, IBP should inform the author whether this question refers to the executive's budget bill (covering central government revenues and expenditures) or the public sector's budgets. I suspect it is the former, and this is an issue which the author should refer to, when relevant, in his comments.

**Peer Reviewer Two Comment:** As it can be seen in the referenced source, what the General Controllorship of the Republic approves is current expenditure, not the expenses, since those expenses presented by the Executive are only approved by the Legislative Power. Indeed, the expenses of other institutions which do not belong to the Executive Power are totally approved by the Controlling entity and they represent the greater amount of public expenditures. Further, I cannot find the source of information which supports the answer given for the report on budget evaluation.

**IBP Comment:** IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to question 92 above.</p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Comment to answer 92.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> <li>The mid-year review includes program-level detail for expenditures.</li> <li>The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>The mid-year review includes only departmental totals (or functional totals).</li> <li>The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to question 92, above.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to question 92, above.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> <li>Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive shifts funds between administrative units without seeking input from the legislature. Also, parliament shifts funds between public institutions. The legislature has authority in Political Constitution (article 179) to amend the budget, with some limitations like the restriction of approving expenditures without source of funds. The General Comptroller is obligated to exercise financial control over these cases.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The distance between legal obligations and actual practice in Costa Rica, while not large, is not nil. The author might explain if there is a legal basis for shifting funds between government agencies that violates the letter or even the spirit of the budget bill the Assembly approves.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> These changes are allowed with some restrictions on the origins of the resources to be transferred between Administrative Units.</p>	d



<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Significant examples of irregularities were reported by the national comptroller in some public institutions like the Costa Rica Institute of Electricity, Social Security Institute or Rural Development Institute. Some of them are under judicial investigation right now. See <a href="http://www.cgr.go.cr">www.cgr.go.cr</a></p> <p><b><u>Researcher's Response to this Question was "c."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> There are many corruption cases under investigation in the Justice Tribunals throughout the country, where very influential politicians and public institutions of considerable importance are involved.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire, "c." I chose my answer because it is the most appropriate.</p>	<p>c</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Supplemental budgets (or extraordinary budgets) are approved before the funds are expended. The General Comptroller is obligated to exercise financial control over these cases.</p> <p><b><u>Researcher's Response to this Question was "a."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> As it was previously said, the Executive can make use of extraordinary budgets whenever he considers it necessary, facing the existence of new resources to finance new projects or increase the allocations previously approved by the Legislative.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because it is the most appropriate.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	a
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> In 2006 the two supplemental budgets were a little more than 10 percent (12.7%). However, it is difficult to give a percentage, even an estimated one because the supplemental budget requests vary greatly. Some do not even reach 1% while others go over 10%. For example, if a tax package is approved then the supplemental budget will be high.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Expenditures are approved before the funds are expended.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>The report is released six months or less after the end of the fiscal year.</li> <li>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>The report is released more than 12 months after the end of the fiscal year.</li> <li>The executive does not release a year-end report.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Reports are released two months after the end of the fiscal year. The main documents are the Annual Evaluation Report from the Ministry of Finance (<a href="http://www.hacienda.go.cr">http://www.hacienda.go.cr</a>) and the Annual Yearbook of the Comptroller General of the Republic (<a href="http://www.cgr.go.cr">www.cgr.go.cr</a>). These documents include budget information about all public institutions (executive and autonomous institutions).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> <li>Yes, all data on actual outcomes have been audited.</li> <li>At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>Less than two-thirds of the data on actual outcomes have been audited.</li> <li>None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=P ORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=P ORTAL</a></p> <p><u>Comment:</u> All data outcomes have been audited by the Comptroller General of the Republic.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL</a>. 2006 document (pages: 39, 40, 42, 46) mentions which details are considered or excluded.</p> <p><u>Comment:</u>  The two reports (Ministry of Finance and Comptroller General of the Republic) explain the difference between the enacted levels and the actual outcome for expenditures.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> <li>The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>No explanation of the differences is provided, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL</a>. In 2006 document see pages: 42, 170, 209, 212, 342, among others.</p> <p><u>Comment:</u>  This information is in the Annual Yearbook of the Comptroller General of the Republic.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> www.cgr.go.cr</p> <p><u>Comment:</u> This information is in the Annual Yearbook of the Comptroller General of the Republic. The explanation focuses on totals or some lower level of detail.</p> <p><b><u>Peer Reviewer One Comment</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> <a href="http://indicadoreseconomicos.bccr.fi.cr/indicadoreseconomicos/">http://indicadoreseconomicos.bccr.fi.cr/indicadoreseconomicos/</a></p> <p><u>Comment:</u> An explanation is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Question 106 refers to the Comptroller’s report. The author might discuss whether the Comptroller uses the Central Bank’s macroeconomic reports in its yearly audits of central government expenditures.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL</a>. In 2006 document see pages 101-125.</p> <p><u>Comment:</u>  According to the Comptroller General of the Republic "it is impossible to evaluate if the institutions had been efficient because they do not have appropriate indicators."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL</a>. In 2006 document see pages 101-125.</p> <p><u>Comment:</u>  According to the Comptroller General of the Republic "it is impossible to evaluate if the institutions had been efficient because they do not have appropriate indicators."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> An explanation is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, information is not presented on extra-budgetary funds.</p> <p><b><u>Peer Reviewer One Comment:</u></b> This answer hinges upon what the author means by extra-budgetary funds. If these funds include loans and grants, the executive must have to submit a report to the responsible institution, which may then very well be sent to the Comptroller.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	



<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL</a></p> <p><u>Comment:</u>  Final audited accounts are released to the public five months after the end of the fiscal year (on May 1<sup>st</sup>).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=37,110206&amp;_dad=portal&amp;_schema=PORTAL</a>. In 2006 document see pages 34-100; 126-294.</p> <p><u>Comment:</u>  All expenditures have been audited and the reports released to the public. See pages 34-100; 126-294 in 2006 Yearbook of the Comptroller General of the Republic.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> www.cgr.go.cr</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ul style="list-style-type: none"> <li>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</li> <li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The head of the SAI may only be removed by the legislature.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> www.cgr.go.cr</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI has full discretion to decide which audits it wishes to undertake.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget of the SAI is determined by the legislature. In fact the SAI in Costa Rica is a Congress auxiliary entity in terms of public budgets.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> <li>The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI employs designated staff for each public sector, including the security sector.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ol> <p><u>Citation:</u> www.cgr.go.cr</p> <p><u>Comment:</u> The SAI maintains mechanisms of communication with the public, and received 671 complaints in 2006.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Legislators received audit reports on time. But they are not scrutinizing them in an appropriate way. For instance, the last five audit reports have not been approved by the committee.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The author may discuss what “scrutinize” means. That a legislative committee receives them would not surprise me. I wonder, though, how carefully the Assembly takes this responsibility. Do they circulate their reactions to the Comptroller’s annual reports?</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The reports of the General Controllorship of the Republic are presented to Congress.</p>	d

<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Sometimes the executive reports publicly on some audit findings.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c,” given his comment. The author might mention how often and in what way the executive comments on the Comptroller’s reports.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> It is very relative, it depends on the relevance of the given recommendations...but it is fundamentally the media the one informing on relevant audit results if they are news.</p>	c
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, a report is not produced.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ol style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Not applicable in the case of Costa Rica, because there is no army and secret programs are not audited. All the information in the budget of public institutions is public.</p> <p><b><u>Researcher's Response to this Question was "e."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Costa Rica, however, does have a police force and other institutions that protect public security. Again, I doubt that the Costa Rican state does not have secret accounts, even if it does not have a military. In his comments here and throughout this questionnaire, he might offer a citation from an authoritative report to uphold the accuracy of his claim.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose to keep answer “e” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>e</p>
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**Additional Comments:**

*Please use this section to add any additional comments.*

**Peer Reviewer Two Additional Comment:**

Budget procedure

According to valid legal provisions and within the context of the new Financial Administration Law for the Republic and Public Budgets Number 8131, all public budgets must respond to annual institutional operative plans, both for the medium and long term, adopted by the corresponding heads of office, as well as to the generally accepted budgetary principles.

Furthermore, they must contain the assured budget for the corresponding fiscal year. The National Development Plan constitutes the global framework which guides the operative institutional plans, according to the corresponding level of autonomy, and following the pertinent legal and constitutional provisions.

Formally, the budget process starts with the operative planning that each organ and entity must carry out according to the medium and long term plans, the policies and the defined institutional goals for the period, the situational issues, the budget policy and the guidelines which are set out for such task.

Each head of the Central Administration, the Judicial and Legislative Powers and of the Supreme Tribunal of Elections must present the pre-budget proposal to the Ministry of Finance.

The General Directorate for National Budget of the Ministry of Finance analyzes the pre-budget projects to be approved by the Legislative Assembly and makes the necessary adjustments according to the budget policy and strictly complying with the Political Constitution. Before the Law Number 8131, the pre-investment projects had to be approved by the MIDEPLAN before being presented to the General Controllorship of the Republic.

With the new Law, MIDEPLAN only has to guarantee that the public investment projects, those of the central administration and of the decentralized institutions are compatible with the priorities of the National Development Plan.

With the approval of the Ministry of Finance, any allocation can be increased, if requested by the corresponding institutional head of office. The General Directorate of National Budget puts together the project for the Budget Law, according to the guidelines for budget content.

It has been set out that the budget project must include a quantitative and qualitative evaluation of the eventual impact for the medium-run, and of the policies for incomes, expenditures and financing according to which the budget was prepared, regarding the macroeconomic variables, specially for public finances, according to the requirements defined by law.

The Executive Power, through the Ministry of Finance, presents the Budget Law Proposal to the Legislative Assembly no later than September 1<sup>st</sup> of the previous year to the one being budgeted. In addition, the income certification is presented by the General Controllorship of the Republic.

Moreover, according to the new Law 8131 the Central Bank of Costa Rica must provide certification of the capability of indebtedness of the public sector and the possible effects on the national economy.

The legislative Assembly cannot increase the expenditures proposed by the Executive Power, except when it fixes new rents or the necessary incomes to the budgeted elements in order to cover them, with a previously released report from the General Controllorship of the Republic on the fiscal effectiveness.



On the other hand, the General Controllershship of the Republic is in charge of sending to the Legislative Assembly, no later than September 30<sup>th</sup> of the corresponding year, a technical report on the proposal for the law of national budget. For the latter to take place, the Executive Power sends a copy of the project along with the reasonable information that the Assembly has required with due time, according to the legal framework of the aforementioned law.

Once the budget has been approved by the Legislative Assembly, the Financial Programming Process of the expenditure continues. In this sense, the law 8131 introduces the fact that the General Directorate of National Budget, along with the National Treasury, puts together the financial information of the execution of the Central Administration's budget, based on the information which must be presented to its agencies. This activity goes against the one previously done, in which the programming was carried out unilaterally, and without a major participation of the institutions; that is how the budget's expenditure was decided.

With regards to the entities and organs which belong to the legislative and judicial power, the Supreme Tribunal of Elections, its agencies and auxiliary organs should present the financial programming of their budgets' expenditure to the General Directorate of National Budget.

It should be mentioned that the Law 8131 introduces a new element regarding the treatment of the pending commitments since it states that the available balances of the budget allocations will expire on December 31<sup>st</sup> of each year.

The committed expenses which have not been spent to that date will automatically be affected in the following economic cycle and will be assigned to the available credits for this period. The available balances of the financing sources of external public credit and the associated expenditures' authorizations will be automatically incorporated to the budget of the following economic cycle. The remaining amount of the authorization for internal indebtedness included in the national budget will expire on December 31<sup>st</sup> of the corresponding year; therefore, it cannot be used after the distribution of the budget expenditure, since the Ministry of Finance is entitled to define, in coordination with the General Controllershship of the Republic, according to its constitutional powers, the mechanisms and the organization to cause the distribution of the Republic's budget execution and its adequate evaluation, seeking the necessary skillfulness of such process, following the technical and legal framework of the matter.

For the decentralized entities the budget process is characterized by the fact that they are the ones programming, preparing and executing their budget. That budget must be presented to the General Directorate of the National Budget to guarantee that the valid guidelines are followed. Furthermore, the budgets must be presented to the General Controllershship of the Republic for their final approval.

In the process for the control and evaluation of the Republic's Budget, the General Directorate of National Budget has full control of the coordination with the General Controllershship of the Republic to determine the general technical norms which are necessary for the effective control and evaluation of the budget expenditure. Such norms will serve as a basis for each agency to elaborate specific norms, according to their responsibilities and management area.

Moreover, the accounting result of the period and its effect on the national assets is prepared, as well as the settlement of the incomes and expenses of the national budget for the knowledge of the Minister of Finance.

It has been established that the MIDEPLAN shall send to the General Controllershship of the Republic the final report on the results of the budget expenditure, the fulfillment of goals, the objective, the priorities and strategic actions of the National Development Plan, as well as its contribution to the socioeconomic distribution of the country.

### As a conclusion

In Costa Rica a budget is not published in an accessible format for the citizens, and the one published or revealed through different means includes a considerable amount of technical definitions difficult to understand for the general population. Besides, the Executive Power does not ask the public about budget priorities, and even though the Legislative Power holds hearings, the citizens do not participate in an active way.

The General Controllershship of the Republic and the creation of the Information System on Public Budgets (SIPP), as well as the changes launched by the Ministry of Finance and the Legislative Assembly, among which it is worth highlighting the variation in the methodology of budget programming and the construction of multi year budgetary scenarios are all elements to be recognized.