

International Budget Partnership  
**OPEN BUDGET QUESTIONNAIRE**

# **DOMINICAN REPUBLIC**

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International Budget Partnership  
Center on Budget and Policy Priorities  
820 First Street, NE  
Suite 510  
Washington, DC 20002  
[www.internationalbudget.org](http://www.internationalbudget.org)  
[www.openbudgetindex.org](http://www.openbudgetindex.org)

**This questionnaire was completed by:**

**Name:**

**FUNDACIÓN SOLIDARIDAD**

**Organization:**

**ONGs, DOMINICAN REPUBLIC**

**Address:**

**AV. FRANCIA # 43, ALTOS, SANTIAGO, DR.**

**Telephone:**

**809-971-5400**

**E-mail:**

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OPEN BUDGET QUESTIONNAIRE  
DOMINICAN REPUBLIC**

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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	Not Available
Executive's Budget Proposal	Not available
Supporting Budget Documents	Not available
Citizens Budget	Not available
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	Not available
Year-End Report	2006
Audit Report	2005

## 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	Produced but not Available to the Public
Budget Summary	Not Produced
Executive’s Budget Proposal	PROYECTO PRESUPUESTO DE INGRESOS Y DE GASTOS PUBLICOS DEL GOBIERNO CENTRAL 2007 Tabled in legislature in December 2006 Produced but Not Available to the Public
Budget Document One in Support of the Executive’s Budget Proposal	Produced but Not Available to the Public
Budget Document Two in Support of the Executive’s Budget Proposal	Produced but Not Available to the Public
Budget Document Three in Support of the Executive’s Budget Proposal	Produced but Not Available to the Public
Citizens Budget	Not Produced
Enacted Budget	LEY No. 3-07 que aprueba el PRESUPUESTO DE INGRESOS Y LEY DE GASTOS PUBLICOS para el ano 2007 y su Addendum. January 5, 2007 <a href="http://www.stp.gov.do/presupuestos/libro_2007/libro_2007.html">http://www.stp.gov.do/presupuestos/libro_2007/libro_2007.html</a>
In-Year Reports	Informe Gastos Gobierno Central: enero-marzo 2008 May 2008

	<p><a href="http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20Trimestre%20enero-marzo%202007.pdf">http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20Trimestre%20enero-marzo%202007.pdf</a></p>
Mid-Year Review	Not Produced
Year-End Report	<p>INFORME GASTOS GOBIERNO CENTRAL-ENERO DICIEMBRE 2006 March 2007 <a href="http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf">http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf</a></p>
Audit Report	<p>Informe al Congreso Nacional, Año Fiscal 2005. Cámara de Cuentas de la República Dominicana <a href="http://www.camaradediputados.gov.do">www.camaradediputados.gov.do</a></p>
Other Documents	<p>CONTRALORIA <a href="http://www.contraloria.gov.do/noticias.php?id=1405">http://www.contraloria.gov.do/noticias.php?id=1405</a> OTROS PRESUPUESTOS <a href="http://www.stp.gov.do/presupuestaria.htm">http://www.stp.gov.do/presupuestaria.htm</a> OTROSDOCUMENTOS <a href="http://www.finanzas.gov.do/estudios_economicos/inf_memorias/">http://www.finanzas.gov.do/estudios_economicos/inf_memorias/</a></p>
Relevant Ministries & Departments	<p>AVANCE DE CONTROL PRESUPUESTARIO INSTITUCIONES MAS IMPORTANTES <a href="http://www.contraloria.gov.do/transparencia_presupuestario.php">http://www.contraloria.gov.do/transparencia_presupuestario.php</a></p>

**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	Yes	Yes		Yes	Yes	
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<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	NA	NA	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	NA	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	NA	NA	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	NA	NA	NA	NA	NA	NA
8. Written in more than one language	NA	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	NA	NA	NA	NA	NA

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

<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	No	No	NA	No	No
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	No	Yes	NA	No	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA	No	No
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	NA	No	No
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	Yes	Yes	NA	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></p> <p><u>Comment:</u> They are classified in chapters or entities but they are not always available to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "d."</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "d." The Executive's budget proposal must be submitted during the second legislature (August 16<sup>th</sup> – November 13<sup>th</sup>). However, in practice, the Executive's budget proposal arrives in the last week of December. Therefore, the document is not known by the public until its approval.</p>	d

<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> <ul 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> </ul> <p><u>Citation:</u> Preliminary proposal sent to Congress</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <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> </ul> <p><u>Citation:</u> Documents of Congressional files</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> <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> </ul> <p><u>Citation:</u> Documents sent to Congress by the Executive</p> <p><u>Comment:</u> For example on dengue or malaria.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval</p>	<p>d</p>
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>b. No, multi-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> They are not presented although the law requires the preparation of a multi-year expenditure plan according to article 13 of Law 423-06 of the budget, dated November 17<sup>th</sup>, 2006.</p> <p><u>Comment:</u> The application of the law started in January 2007 but this section is still to be complied with.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	<p>b</p>

<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>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See submitted proposal</p> <p><u>Comment:</u> See comments above</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The document is known by the public until its approval.</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>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See proposal submitted to the Chambers</p> <p><u>Comment:</u> It points out the incomes, for example from the sell of assets, international funding and other incomes from the Treasury.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<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>a. Yes, multi-year estimates of aggregate revenue are presented.</li> <li>b. No, multi-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See proposal submitted to the Chambers.</p> <p><u>Comment:</u> They are not presented although the law requires the preparation of a multi-year expenditure plan according to article 13 of Law 423-06 of the budget, dated November 17<sup>th</sup>, 2006.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. 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>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See project sent to chambers and the one approved.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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> <ol style="list-style-type: none"> <li>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).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See table 4 of the executive summary of the budget 0998 and 0999 page 23 and expenditure budget page 55 year 2007.</p> <p><u>Comment:</u> Disaggregated or with further details in each chapter or state entity.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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.  b. No, interest payments on the debt are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See table 4 of the executive summary of the budget 0998 and 0999 page 23 and expenditure budget page 55 year 2007.</p> <p><u>Comment:</u>  Disaggregated interests by chapter, page 58 and thereafter.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	<p>b</p>
<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.  b. Yes, key additional information is presented, but some details are excluded.  c. Yes, some additional information is presented, but it lacks important details.  d. No, additional information related to the composition of government debt is not presented.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  In each case see the submitted proposal.</p> <p><u>Comment:</u>  The conditions are supposedly known in the approval through the acquired debt contract law</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	<p>d</p>

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</li> <li>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>d. No, information related to the macroeconomic forecast is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20Trimestre%20enero-marzo%202007.pdf">http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20Trimestre%20enero-marzo%202007.pdf</a>. See other reports in the map of the website.</p> <p><u>Comment:</u>  This information does not come along with the budget because its main base is historical, with increases in the chapters upon the availability of income estimates</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	<p>d</p>
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<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> Neither incorporated to the project nor to the approved budget.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on expenditures, 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 policy proposals on expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Neither incorporated to the project nor to the approved budget.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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> <p>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on revenues is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Neither incorporated to the project nor to the approved budget</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<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> <p>a. All expenditures are classified by administrative unit for BY-1.</p> <p>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</p> <p>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</p> <p>d. No expenditures classified by administrative unit are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> There are normally no comparisons in the proposal</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Neither incorporated to the project nor to the approved budget</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The data exists but it is neither part of the proposal nor incorporated to the approved budget</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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> <ol style="list-style-type: none"> <li>Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>No program-level expenditure data are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The data exists but it is neither part of the proposal nor incorporated to the approved budget</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The data exists but it is neither part of the proposal nor incorporated to the approved budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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>  The data exists but it is neither part of the proposal nor incorporated to the approved budget.</p> <p><u>Comment:</u>  Remember that it is based on increases in foreseen and or historical tax collections</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	b
<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></p> <p><u>Comment:</u>  The data exists for the year but it is neither part of the proposal nor incorporated to the approved budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> <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> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> <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> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Only the previous year is used but not incorporated to the proposal which is made public, the comparison is done in independent documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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> <ul 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> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Only the previous year is used but not incorporated to the proposal which is made public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<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> <ul 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> </ul> <p><u>Citation:</u> Only the previous year is used but not incorporated to the proposal which is made public.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	<p>d</p>
<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></p> <p><u>Comment:</u> The document exists but no copy of it was obtained.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	<p>b</p>

<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> See previous citation.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<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></p> <p><u>Comment:</u> Only non-incorporated AP-1.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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> Only the debt level.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<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> Detailed information on previous years was neither found in the proposal nor in the approved document</p> <p><u>Comment:</u> See previous comments.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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></p> <p><u>Comment:</u> All the incomes and outcomes are registered.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> All the income sources are foreseen for the different concepts. The transfers are sometimes executed and afterwards submitted, especially in periods of legislation voting times.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> It can be observed in the budget execution.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	<p>d</p>
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the case of the central bank.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	<p>d</p>

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See budget proposal and approved budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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> <ul style="list-style-type: none"> <li>a. 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>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See budget proposal and approved budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> If an advance payment is given for construction works it should be registered in a pending payments account and it should be verified with a cubing at the execution level, also for the part still to be spent.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See publication in the press and reports from the Ministry of Treasury (Finance).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> No actuarial studies are presented or I cannot see documents with this information.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<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></p> <p><u>Comment:</u> I cannot find disaggregated levels of information with important details.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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></p> <p><u>Comment:</u> I cannot find disaggregated levels of information with important details.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<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></p> <p><u>Comment:</u> We could not find it.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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></p> <p><u>Comment:</u> Discretionally, up to a 5% is available to the Executive Power.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, information is presented, highlighting the link between major policy goals and the budget, 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 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See budgets by ministries (chapters, pages 97 and thereafter, of the approved budget).</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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>a. 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>b. Yes, information is presented, highlighting the major policy goals, 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 link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> We cannot find information in the consulted documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<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>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Example: in public health they can be found regarding direct beneficiaries. The Presidency sets programmed goals with indicators.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d

<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></p> <p><u>Comment:</u> Example: in public health and education they can be found, including direct beneficiaries. The Presidency fixes programmed goals with indicators.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	d
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Example: in public health and education they can be found, including direct beneficiaries. The Presidency fixes programmed goals with indicators.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Example: in public health and education they can be found, including direct beneficiaries. The Presidency fixes programmed goals with indicators. Normally, if they do exist they are not provided.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</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></p> <p><u>Comment:</u> Example: in public health and education they can be found, including direct beneficiaries. The Presidency fixes programmed goals with indicators. Normally, if they do exist they are not provided.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval</p>	d

<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></p> <p><u>Comment:</u> There are support programs but they are welfare-like or framed within the objectives of the millennium. They usually lack a matrix based on a logical framework with indicators.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is known by the public until its approval.</p>	<p>d</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>	

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?

- a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented.
- e. Not applicable/other (please comment).

Citation:

It is not incorporated into the budget but they are available NO LA INCORPORA AL PRESUPUESTO PERO ESTAN DISPONIBLES  
<http://www.dgii.gov.do/estadisticas/recaudmensual.htm>

Comment:

They are set when the laws are created or within the application rules. Either customs or DGII facilitate them.

**Peer Reviewer One Comment:** The correct score should be "a." There are three entities for tax collection: the Dirección de Impuestos Internos (DGII); the Dirección General de Aduanas (DGA) and the Tesorería. Various laws determine the procedures, the subjects of tax imposition and the tax rates. All laws and Tax Regulations are published in the Oficial Gacete and the internet ([www.dgii.gov.do](http://www.dgii.gov.do)). The main Laws can be found at the internet (Law 11-92; Law 226-06). In addition, both DGII and DGA pay a lot of attention to inform the public, to provide information at primary and secondary schools; 'tax games' for children and adults; television spots; folders and the like. This is very well organized.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." The General Directorate of Internal Taxes publishes on a monthly basis the estimated and effective collection of the main taxes. Furthermore, it publishes a disaggregated statistical bulletin. The taxable rates for each type of tax appear in the tax code. Tax Collection Statistics. General Directorate of Internal Taxes.

<http://www.dgii.gov.do/estadisticas/Recaudacion/Paginas/RecaudacionMensual.aspx>

Statistical Bulletin. General Directorate of Internal Taxes.

<http://www.dgii.gov.do/estadisticas/Boletines/Paginas/BoletinesEstadisticos.aspx>

Tax Code. General Directorate of Internal Taxes

<http://www.dgii.gov.do/legislacion/CodigoTrib/Paginas/Documentos.aspx>

**IBP Comment:** IBP editors chose answer, "a" consistent with peer reviewer comments.

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> Custom Tax Incomes and DGII compared to the Growth Domestic Product.</p> <p><u>Comment:</u> Yes, by collecting source but they are distributed throughout the year.</p> <p><b>Peer Reviewer One Comment:</b> The answer should be “b.” As far as I know, such analysis has been carried out for the direct income tax “renta a la persona”, but not for all taxes. This income tax study has resulted in setting a very ‘tax free’ threshold. However, these studies are not made public by i.e the Dirección General de Impuestos Internos; they did issue a press release</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “d.” The General Directorate of Internal Taxes only publishes the tables for the retention over the salary segment without any further analysis. Tax Code. General Directorate of Internal Taxes <a href="http://www.dgii.gov.do/legislacion/CodigoTrib/Paginas/Documentos.aspx">http://www.dgii.gov.do/legislacion/CodigoTrib/Paginas/Documentos.aspx</a> Table for the monthly retention for the Salaries 2007. General Directorate of Internal Taxes. <a href="http://www.dgii.gov.do/publicaciones/tabla/Documents/tbl_retenciones2007.pdf">http://www.dgii.gov.do/publicaciones/tabla/Documents/tbl_retenciones2007.pdf</a></p> <p><b>IBP Comment:</b> IBP editors chose answer, “b” consistent with the observations of Peer Reviewer One.</p>	b
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> <li>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>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with IFI assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See aforementioned web links.</p>	d

<p><b><u>Peer Reviewer One Comment:</u></b> Macro-economic conditionality is not made specific. Important to observe that of the Article IV Consultations only the Press Release is published by IMF and not the reports. (See <a href="http://www.imf.org/dominican">www.imf.org/dominican</a> republic).</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The information presented by the Unit of Public Debt of the Ministry of the Treasury only contains general information on the emission of external bonuses: date of contract, the expiration date, the applicable rate and the status of the loan. The prospectuses of the contracts are attached. On the Central Bank's webpage the agreement with the International Monetary Fund is published. Ministry of the Treasury. Public Debt.  <a href="http://www.finanzas.gov.do/deuda_publica/bonos_externos.htm">http://www.finanzas.gov.do/deuda_publica/bonos_externos.htm</a>  Central Banks of the Dominican Republic. IMF Agreement  <a href="http://www.bancentral.gov.do/FMI/Acuerdo_FMI_2005-2006_Espanol.pdf">http://www.bancentral.gov.do/FMI/Acuerdo_FMI_2005-2006_Espanol.pdf</a></p>	
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>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>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with donor country assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  In the donation contracts and in the press publications.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” This information is not available to the public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain consistency of assumptions across countries.</p>	<p>c</p>

<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="http://www.stp.gov.do/presupuestos/libro_2007/primer_a_parte.pdf">http://www.stp.gov.do/presupuestos/libro_2007/primer_a_parte.pdf</a></p> <p><u>Comment:</u>  See summary of the approved budget</p> <p><b>Peer Reviewer One Comment:</b> The answer should be “d.” There is no specific elaboration of a summary made for the public in general or with the objective to make the budget more understandable and transparent.</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “d.” The budget document contains a first introductory part which presents some general data. Then, under the label “summary”, some figures and tables are shown. However, there is no formal summary which describes the budget and its objectives.</p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” to maintain consistency of assumptions across countries.</p>	d
<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></p> <p><u>Comment:</u>  Only the statements made to the media, execution summary.</p> <p><b>Peer Reviewer One Comment:</b> No specific citizens’ budget is elaborated. A summary table is published in the <i>Oficial Gaceta</i> (Official Gazette).”</p> <p><b>Peer Reviewer Two Comment:</b> The appropriate response to this question would be “d.” However, the Executive sometimes does presentations when requested by NGOs in special socialization events held by civil society.</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> We cannot find a glossary among the consulted documents.</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> A more appropriate response to this question would be “c.” There is a glossary available on the webpage of the Ministry of the Treasury but the language is not simple. Glossary, Ministry of the Treasury: <a href="http://www.finanzas.gov.do/estudios_economicos/glosario_eco.htm">http://www.finanzas.gov.do/estudios_economicos/glosario_eco.htm</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain consistency of assumptions across countries.</p>	c
<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> Only the one which appears in the proposed budget and the approved one.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> The answer should be “a.” In 2004, the Law of the Access to Public Information has been approved (la Ley de Libre Acceso a la Información Pública, No. 200-04). According to law each citizen has got the right to ask for information and each public institution has got the obligation to address the question. In order to facilitate the process, government has installed special offices: Oficinas de Acceso a la Información (OAI).</p>	c

<p><a href="http://www.senadord.com/images/ley_libre_acceso_informacion_publica.pdf">http://www.senadord.com/images/ley_libre_acceso_informacion_publica.pdf</a></p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “c.” Articles 1 and 3 of the Law are explicit, pointing out that the information on the institutions which receive resources from the State Budget is public. Freedom of Information Act No. 200-04, July 2004.  <a href="http://www.see.gov.do/Consulta_publica/html/Documentos/Ley_200-04_Acceso_Informacion_Publica.pdf">http://www.see.gov.do/Consulta_publica/html/Documentos/Ley_200-04_Acceso_Informacion_Publica.pdf</a></p> <p><b>IBP Comment:</b> IBP editors chose answer, “c” to maintain consistency of assumptions across countries.</p>	
<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> <ol style="list-style-type: none"> <li>a. In practice, highly disaggregated 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 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 information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  The law exists but it is not implemented in all its sections. What is inexistent is the citizen’s habit of applying the rights granted by the law.</p> <p><b>Peer Reviewer One Comment:</b> According to Law 200-04 each citizen has got the right to ask for this information, However, in practice the answers use to be of a general character. Citizens may access the Procuraduria in order to play an intermediary role between the citizen and the corresponding government institution.</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “d.” The citizens can request detailed information to the different State Ministries on the programs, resorting to the Freedom of Information Act. However, in practice, the answer is very slow and generally the information obtained does not correspond to what was requested. This information is even more difficult to get than the one corresponding to the Consolidated Budget of the Central Government. The Freedom of Information Act No. 200-04. July 2004.  <a href="http://www.see.gov.do/Consulta_publica/html/Documentos/Ley_200-04_Acceso_Informacion_Publica.pdf">http://www.see.gov.do/Consulta_publica/html/Documentos/Ley_200-04_Acceso_Informacion_Publica.pdf</a></p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” to reflect experiences in practice.</p>	<p>d</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?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

The NGOs and the public do not generally request them.  
Practice is the mother of all truth, but the information does exist, except for the case of the metro with non-financial information.

**Peer Reviewer One Comment:** I prefer answer "b." In theory the right exists, but in practice, the executive is unable to address those questions. Due to its history where any questioning of Government was risky to the citizens (blunt violations of human rights), no tradition has developed that civilians raise questions to government in general or officials in particular.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." The citizens can request detailed information to the different State Ministries on the programs, resorting to the Freedom of Information Act. However, in practice, the answer is very slow and generally the information obtained does not correspond to what was requested. This information is even more difficult to get than the one corresponding to the Consolidated Budget of the Central Government.

**IBP Comment:** IBP editors chose answer, "d" to reflect experiences in practice.

d

## **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>a. The release date is set in permanent law.</li> <li>b. The executive announces the release date at least two months in advance.</li> <li>c. The executive announces the release date less than two months but more than two weeks in advance.</li> <li>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Paragraph II of the Article 34 of the law 423-2006 of November 17<sup>th</sup>, 2006 establishes the date for the presentation of the budget, the latter being due before the last legislature comes to its end.</p> <p><u>Comment:</u> It is normally presented promptly and the executive power summons the legislative chambers extraordinarily. A press release is distributed, announced one or two days in advance.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Citation is not fully correct: Law 423-2006 indicates that the budget should be presented during the second ordinary session of Parliament. This session starts, according to Law, the 18<sup>th</sup> of August for a period of 90 days. Law also establishes that the budget proposal is first presented to the Consejo Nacional de Desarrollo, that validates the proposal submitted to Parliament (Congress) prior to the 31<sup>st</sup> of December. In practice, this uses to require an extraordinary session of Parliament after the 15<sup>th</sup> of November. Not all year Parliament complies with this deadline. In general, Parliament requires about one month for the discussion. In 2005, 2006 and 2007 the budget was approved during the fiscal year (usually during the month of January. Note that in 2007 the budget elaboration was a highly turbulent process, where assessments for fiscal revenues were amended several times. The Consejo Nacional de Desarrollo approved the proposal in one single day (the 1<sup>st</sup> of December) and the proposal was submitted to Congress the 2<sup>nd</sup> of December 2006. Approval by Parliament was not earlier than the last week of January 2007.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” Despite the fact that article 40 of the Organic Law of the Budget establishes that the Executive must present to Congress the Budget Proposal during the second legislature, which sits from August 16<sup>th</sup> to November 13<sup>th</sup>, in practice it is presented in the last week of December without previous notice. Organic Budget Law for the public sector. Year 2006. <a href="http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20Fablico.pdf">http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20Fablico.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency of assumptions across countries.</p>	d

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)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

No public timetable is known.

**Peer Reviewer One Comment:** The citation is not correct. There is a rudimentary time table in Law 531-69 and in the Budget Regulations Both have been published in the Official Gazette

- 1. macroeconomic projections should be ready by 31<sup>st</sup> March
- 2. main instructions and policies by 15<sup>th</sup> July
- 3. first presentation on 'the overall picture' ("a kind of MTEF") by 15<sup>th</sup> July
- 4. First proposal to Consejo Nacional de Desarrollo by 1<sup>st</sup> October
- 5. Approval by Consejo Nacional de Desarrollo by 10<sup>th</sup> October
- 6. Presentation to Congress during second ordinary session
- 7. Parliament's approval by 31<sup>st</sup> December

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." Article 30 of the law establishes the 15<sup>th</sup> of July for the emission of the rules for preparing the preliminary proposals of institutional budgets. Article 31 says that the General Budget Directorate shall establish the dates of delivery. However, the specific calendar is not known by the public. Organic budget Law for the public sector. Year 2006.

<http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf>

**IBP Comment:** IBP editors chose answer, "c" to maintain consistency of assumptions across countries.

c

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> <li>The executive adheres to the dates in its timetable.</li> <li>The executive adheres to most of the key dates in its timetable.</li> <li>The executive has difficulty adhering to most of the dates in its timetable.</li> <li>The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> It is not applicable because it is not known, “d” is correct because the timetable does not exist.</p> <p><b>Peer Reviewer One Comment:</b> Answer should be “d.” Citation not correct. The Executive, and in particular the Budget Department is fully aware of the timetable. In practice, the Executive was not able to comply during the preparation of the budgets 2005, 2006 and 2007</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “d.” The dates fixed by the law are not respected and the changes in the calendar for delivering the documents are not made public either. Organic Law for the Budget of the public sector. Year 2006. <a href="http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf">http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf</a></p>	d
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There is a link but the information exchanged is unknown.</p> <p><b>Peer Reviewer One Comment:</b> There are a limited number of conversations and ‘briefings’ with the Budget Committee of Parliament. This is, however, hardly used to set priorities. On the contrary, it is an assistance to the Committee that elaborates to a kind of geographic classification (district system, so delegates have their own geographical constituency).</p>	d

<p><b>Peer Reviewer Two Comment:</b> There are no consulting processes with the legislature within the budget preparation phase. There may be particular requests from the legislators towards the government but it is not the rule. This is handled unofficially.</p>	
<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> No open consultations are held. There is a Provincial Development Council but it is not made public.</p> <p><b>Peer Reviewer One Comment:</b> The Executive does not organize formal hearings or consultation with constituencies. The Consejo Provincial de Desarrollo is mainly involved in determining the ‘transfers’ to the municipalities and ensure that in the case of activities that involve more than one municipality the coordination takes place (for example, a rural roads program covering various municipalities at the time). Determined by Law 166-03.</p> <p><b>Peer Reviewer Two Comment:</b> Even when the law establishes under its second title, chapter 3 citizen participation spaces (regional, provincial and municipal councils), to define priorities of the development plan, in practice it still does not fulfill its ultimate goal. Public Planning and Investment Law No. 198-06. December 2006. <a href="http://www.stp.gov.do/leyes/pdf/Ley_No_498_06.pdf">http://www.stp.gov.do/leyes/pdf/Ley_No_498_06.pdf</a></p>	<p>d</p>

<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> <li>The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>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>The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>The executive does not release a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> It is only presented to the media aggregated by ministries or chapters.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The document is only generated for internal purposes. As it was previously mentioned, according to article 30 of the Organic Budget Law, on July 15<sup>th</sup> the rules for the preparation of the preliminary proposals of institutional budgets should be released. However, this document is not made public.</p>	d
<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, 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 the executive does not release to the public a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There are estimates by historical projections.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Prefer “c.” The citation is not correct. The Ministry of Finance, in close collaboration with the Central Bank (and based on models introduced by the IMF) elaborates annually their forecasting of the main macroeconomic indicators. This is a legal obligation and should be submitted by the 15<sup>th</sup> of March to the Consejo Nacional de Desarrollo</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The document is only prepared for internal purposes. It is not publicly accessible.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” as a pre-budget statement is not made public.</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> It is not observed in the consulted submissions, it is sent to the State Ministries.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Although the new Budget law obliges to do so, in practice the main policies are not made explicit in the budget documentation.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The document is only generated for internal purposes. It is not publicly accessible.</p>	<p>d</p>
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<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>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It must be submitted before the 17<sup>th</sup> of November and it is later on done once the Congress is extraordinarily summoned.</p> <p><u>Comment:</u> See in the national media some information.</p> <p><b><u>Peer Reviewer One Comment:</u></b> See the extensive explanation in 66. Note that Parliament has received the proposal too late over the last three years.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Although article 40 of the Organic Budget Law establishes that the Executive must present to Congress the Budget Proposal during the second legislature, which runs from the 16th of August until the 13th of November, in practice it actually presents it during the last week of December. Organic Budget law for the public sector. Year 2006. <a href="http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20E1nica%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf">http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20E1nica%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf</a></p>	C

<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> No, it only does it for the sums in order to listen to requests from the interested sectors without the presence of officers from the Executive Power.</p> <p><u>Comment:</u> They are known as public viewings which are made public by the media and to which all those who are interested can attend and intervene with their questions and modification proposals which are regularly made through an addendum which is accepted and/or negotiated with the representatives of the Executive. Only in some cases it is broadcasted.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Citation is not correct. The Budget Committee receives the macro-economic projections and consults with some experts, for example from the university. I am not sure whether this is a ‘public hearing’; it is more looking for expertise to counterbalance and check the projection by the Executive.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” In article 39, the Organic Budget Law dictates that the Executive shall present to Congress, no later than July 15th, a report of the findings about the macroeconomic and fiscal projections of the budget proposal. However, the law’s instructions are not followed. At this point, the public does not participate either. Organic Budget Law for the public sector. Year 2006. <a href="http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20Fablico.pdf">http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20Fablico.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” because the definition of a public hearing used for the purposes of this question requires either that members of the public be allowed to attend the hearing, or that the hearing be broadcast through a medium such as television, radio or Internet.</p>	d
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<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> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> In some cases they are appealed or invitations are sent out but it is not systematic.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Correct, it is on invitation only; ad hoc and not systematic.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” because the definition of a public hearing used for the purposes of this question requires either that members of the public be allowed to attend the hearing, or that the hearing be broadcast through a medium such as television, radio or Internet. The question also refers specifically to what occurred during legislative consideration of the 2007 budget (which occurred during the fourth quarter of 2006.)</p>	<p>d</p>
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<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> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Public visits are made</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> not known. As far as I know there are no public hearings on budget matters. A more appropriate answer is “c” or “d.”</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “d.” What can be held are individual hearings regarding a specific demand from some group or person belonging to civil society (mainly NGOs which receive resources from the State budget). However, it cannot be stated that they are public hearings.</p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” because the definition of a public hearing used for the purposes of this question requires either that members of the public be allowed to attend the hearing, or that the hearing be broadcast through a medium such as television, radio or Internet. The question also refers specifically to what occurred during legislative consideration of the 2007 budget (which occurred during the fourth quarter of 2006.)</p>	<p>d</p>
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<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> Press release or information assigned by the media to the congressional source.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> not known.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Since no public reviews are done on the budget topic there are no reports on such public hearings either. Public reviews of the Chamber of Deputies. Year 2007. <a href="http://www.camaradediputados.gov.do/PortalSILCamara/Portals/0/02-01-2007/vistas%20p%c3%bablicas%202007.pdf">http://www.camaradediputados.gov.do/PortalSILCamara/Portals/0/02-01-2007/vistas%20p%c3%bablicas%202007.pdf</a></p>	d
<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> <p>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.</p> <p>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.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Interviews to members of budget committees of Congress.</p> <p><u>Comment:</u> Sometimes a joint committee is elected.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” The budget of the sectors associated with national security is included in the budget, but further details on specific activities are not presented.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain consistency across countries.</p>	c

<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> Two thirds of the votes of those present are needed to modify the Executive’s proposal. See the Constitution.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> Correct, the legislature has the right to modify, but there are restrictions: legislature can not increase total expenditure without identifying the sources of finance.</p> <p><b>Peer Reviewer Two Comment:</b> Article 115 states that whenever the Public Expenditure Law is not initiated by the Executive, it must be approved by two thirds of each Chamber of Congress (same percentage for modifying the Constitution). Constitution of the Dominican Republic. Year 2002. <a href="http://pdba.georgetown.edu/Constitutions/DomRep/domrep02.html">http://pdba.georgetown.edu/Constitutions/DomRep/domrep02.html</a></p>	c
<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> Approved Budget Available in the Bill (PRESUPUESTO APROBADO DISPONIBLE EN LA LEY) <a href="http://www.stp.gov.do/presupuestos/libro_2007/primera_parte.pdf">http://www.stp.gov.do/presupuestos/libro_2007/primera_parte.pdf</a></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b> Budget 2007 (including annexes with program details) <a href="http://www.stp.gov.do/presupuestos/libro_2007/libro_2007.htm">http://www.stp.gov.do/presupuestos/libro_2007/libro_2007.htm</a></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> It is published in a paid space of the press and sent to the media.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> On website Hacienda only. Also published as paper 'quarterly reports' (see website <a href="http://www.economia.gov.do">www.economia.gov.do</a>)</p> <p><b>Peer Reviewer Two Comment:</b> Monthly statistical reports are published. Expenditure statistics of the Central Government. <a href="http://www.finanzas.gov.do/estudios_economicos/gastos.htm">http://www.finanzas.gov.do/estudios_economicos/gastos.htm</a></p>	a
<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> It is published in a paid space of the press and sent to the media.</p> <p><u>Comment:</u></p> <p><b>Researcher's Response to this Question was "a."</b></p> <p><b>Peer Reviewer One Comment:</b> The correct answer is "c" since all recurrent expenditures are not included in the report. The citation is not correct. The reports cover mainly the capital account, that is to say the investment part of the budget.</p> <p><b>Peer Reviewer Two Comment:</b> Expenditure Statistics of the Central Government. <a href="http://www.finanzas.gov.do/estudios_economicos/gastos.htm">http://www.finanzas.gov.do/estudios_economicos/gastos.htm</a></p> <p><b>IBP Comment:</b> IBP editors chose answer, "c" to maintain consistency of assumptions across countries.</p>	c

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>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>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>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>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See releases in the national press.</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> A more appropriate response to this question would be “c.” Publications show the level of aggregation. This is mainly at departmental total base, so answer should be “c.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c.” The reports are prepared at an aggregate level. If the public requires a greater amount of detail it must be requested in writing to the Ministry of the Treasury or to the corresponding ministry (for example, Education), following the Transparency Law. It is very difficult to obtain detail at a programmatic level, but it is possible to obtain disaggregated information on expenditure allocation, for example, current expenditure and investment. The Ministry of Economy produces, irregularly, a budget expenditure report by programs. Statistics of the Central Government's Expenditures. <a href="http://www.finanzas.gov.do/estudios_economicos/gastos.htm">http://www.finanzas.gov.do/estudios_economicos/gastos.htm</a> “Report on the status of the physical and financial execution of the investment projects of the non-financial public sector, first semester of 2007” Ministry of Economy, Planning and Development, September 2007. <a href="http://www.economia.gov.do/publicaciones/PDF/Informe_Congreso_final.pdf">http://www.economia.gov.do/publicaciones/PDF/Informe_Congreso_final.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain consistency of assumptions across countries.</p>	<p>C</p>
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<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> <p>a. Yes, comparisons are made for all expenditures.  b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.  c. Yes, but comparisons are made for less than two-thirds of expenditures.  d. No, comparisons are not made, or no in-year reports are released to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Publication in the Press.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> Yes, the comparison is made at an aggregate level for the current year, but not for the previous year.</p> <p><b>Peer Reviewer Two Comment:</b> Expenditure Statistics of the Central Government.  <a href="http://www.finanzas.gov.do/estudios_economicos/gastos.htm">http://www.finanzas.gov.do/estudios_economicos/gastos.htm</a></p>	<p>d</p>
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <p>a. In-year reports on actual revenue collections by source of revenue are released at least every month.  b. In-year reports on actual revenue collections are released at least every quarter.  c. In-year reports on actual revenue collections are released at least semi-annually.  d. In-year reports on actual revenue collections by source of revenue are not released.  e. Not applicable/other (please comment).</p> <p><u>Citation :</u>  Publication in the Press</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b> Income statistics of the Central Government.  <a href="http://www.finanzas.gov.do/estudios_economicos/ingresos.htm">http://www.finanzas.gov.do/estudios_economicos/ingresos.htm</a></p>	<p>a</p>

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> <li>In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>In-year reports on actual revenue collections are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Publication in the Press.</p> <p><u>Comment:</u></p> <p><b><u>The Researchers Response to this Question was “d.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Do not understand the evaluators’ assessment 86 should match with 87. Since all information on revenue collection by DGII and DGA is available on their website, only the direct collection by the Treasury (mining companies) is missing. So the answer should be “b.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a.” The statistics published on the webpage of the Ministry of the Treasury, although aggregated, cover the totality of the own incomes, as well as the sources and financial applications. Income Statistics of the Central Government. <a href="http://www.finanzas.gov.do/estudios_economicos/ingresos.htm">http://www.finanzas.gov.do/estudios_economicos/ingresos.htm</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency across countries.</p>	b
<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> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all revenue sources.</li> <li>Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Publication in the Press.</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was “d.”</u></b></p>	b

<p><b><u>Peer Reviewer One Comment:</u></b> Two out of the three entities for revenue collection publish their data permanently. The correct answers should be "b." The two main directions DGII and Aduana publish their own results also in separate publications. Aduana even in a monthly journal. These data are detailed. The publications also comprise analytical work on the various types of revenues. See <a href="http://www.dga.gov.do">www.dga.gov.do</a>, statistics (“estadísticas”) at: <a href="http://www.dga.gov.do/dgagov.net/portal/format/defaultFormatUno.aspx?TabId=36">http://www.dga.gov.do/dgagov.net/portal/format/defaultFormatUno.aspx?TabId=36</a> and publications (“publicaciones”), at: <a href="http://www.dga.gov.do/dgagov.net/portal/format/defaultFormatUno.aspx?TabId=30">http://www.dga.gov.do/dgagov.net/portal/format/defaultFormatUno.aspx?TabId=30</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Income statistics of the Central Government. <a href="http://www.finanzas.gov.do/estudios_economicos/ingresos.htm">http://www.finanzas.gov.do/estudios_economicos/ingresos.htm</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency of assumptions across countries.</p>	
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports on actual borrowing are released at least every month.</li> <li>Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>No, in-year reports on actual borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Press Office of the National Palace</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was “c.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Answer should be “b.” According to the law 6-2006, the Direccion General de Crédito Público has to prepare and publish reports on all public debt on a quarterly base.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a.” The monthly income reports have a section for “financial sources”. Income Statistics of the Central Government. <a href="http://www.finanzas.gov.do/estudios_economicos/ingresos.htm">http://www.finanzas.gov.do/estudios_economicos/ingresos.htm</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency of assumptions across countries.</p>	b

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?
- 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, or such in-year reports on borrowing are not released.
  - Not applicable/other (please comment).

Citation:

We only know global reports for example with the Paris club.

Comment:

**Researcher's Response to this Question was “d.”**

b

**Peer Reviewer One Comment:** The answer should be “b.” See question 89

**Peer Reviewer Two Comment:** General reports on the composition of the debt are found in other reports of public debt from the Ministry of the Treasury, in the statistics and bonds emission section.

[http://www.finanzas.gov.do/deuda\\_publica/estadisticas\\_2007.html](http://www.finanzas.gov.do/deuda_publica/estadisticas_2007.html)

[http://www.finanzas.gov.do/deuda\\_publica/bonos\\_externos.htm](http://www.finanzas.gov.do/deuda_publica/bonos_externos.htm)

[http://www.finanzas.gov.do/deuda\\_publica/bonos\\_internos.html](http://www.finanzas.gov.do/deuda_publica/bonos_internos.html)

Estadísticas de Ingresos del Gobierno Central

[http://www.finanzas.gov.do/estudios\\_economicos/ingresos.htm](http://www.finanzas.gov.do/estudios_economicos/ingresos.htm)

**IBP Comment:** IBP editors chose answer, “b” to maintain consistency across countries.

<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> See publications.</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> Expenditure Statistics of the Central Government. <a href="http://www.finanzas.gov.do/estudios_economicos/gastos.htm">http://www.finanzas.gov.do/estudios_economicos/gastos.htm</a></p>	b
<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> This year a complementary budget was submitted for the exceeding tax collections and incomes.</p> <p><u>Comment:</u> It was part of the mid-year report, regulated by the budget law.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate answer would be “c.” The citation in itself is correct, but the mid-year reviews do provide some narrative information on economic performance and economic indicators, but there is no direct relation between the economic outlook and the amendments in the budget. In the Dominican Republic there has been a tradition in deliberately underestimate the government’s revenues. This created a margin for amendments during the year. Note that Parliament has to approve the changes, but in practice this is an ex-post authorization during the second ordinary session of Congress.</p>	d

<p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “d.” The reports which, according to article 59 of the Organic Budget Law the Executive must deliver to Congress in July, are not accessible to the public. Organic Budget Law for the public sector. Year 2006.  <a href="http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%E1nica%20de%20presupuesto%20para%20el%20sector%20p%FAblico.pdf">http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%E1nica%20de%20presupuesto%20para%20el%20sector%20p%FAblico.pdf</a></p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” given that Mid-Year Reviews, as defined under criteria established in the OECD Best Practices for Budget Transparency, are not made available to the public.</p>	
<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> With delays.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> A more appropriate answer would be “c.”</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “d.” The document is not accessible to the public.</p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” given that Mid-Year Reviews, as defined under criteria established in the OECD Best Practices for Budget Transparency, are not made available to the public.</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> By programs, without details.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate answer would be “c.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is not accessible to the public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” given that Mid-Year Reviews, as defined under criteria established in the OECD Best Practices for Budget Transparency, are not made available to the public.</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> See budget executions</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate answer would be “c.” The amendments are published in the Official Gazette, and there are press releases.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The document is not accessible to the public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” given that Mid-Year Reviews, as defined under criteria established in the OECD Best Practices for Budget Transparency, are not made available to the public.</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> Sometimes approval is requested and some others it is done after the expenditure. If answer C is given it would be incorrect because in other cases the Executive does request authorization.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> not known</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” Article 48 of the Organic Budget Law establishes that the Executive can neither move resources from one chapter to another nor between allocations. Any modification must be presented to Congress through a Law proposal. In 2007 two supplementary budgets were presented. Organic Budget Law for the public sector. Year 2006. <a href="http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%E1nica%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf">http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%E1nica%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” in light of researcher’s observations.</p>	<p>d</p>
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<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> A debate was launched for the case of the Villa Mella Feria Metro, there is a new law for purchases and contracts.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The new Ley sobre Compras y Contrataciones de Bienes, Sevicios, Obras y Concesiones (Law 340-06 of 18<sup>th</sup> August 2006) and its modifications (Law 449-2006) is complex and distinguishes at least five modalities. The law itself can be considered as an improvement, but few agencies have been trained in applying the new law and regulations in practice. This has created a number of irregularities, which is not automatically the same as abuse. The Metro Villa case is of the ‘abuse’ type.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></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> This year it must be sent during the first two weeks of July.</p> <p><b>Peer Reviewer One Comment:</b> Up to 2006 law 531-69 enabled the shift of funds from one budget line to the other with Parliamentary approval later in the process. The new law 423-06 is stricter. Proposed amendments have to be submitted prior to the 15<sup>th</sup> of July. But the second ordinary session of Parliament starts the 18<sup>th</sup> of August. So in practice, the formal approval comes somewhere in September. In the meantime the amendments have been applied ‘as if they were approved’. So “a” is the formally correct answer, but “b” closer to reality.</p> <p><b>Peer Reviewer Two Comment:</b> The Second paragraph of article 48 of the Budget Law establishes that no modifications based on an increase of the incomes approved by Law before July 1st can be presented. Paragraphs 3 and 4 present exceptions for new resources. The Organic Budget Law for the public sector. Year 2006. <a href="http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf">http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf</a></p> <p><b>IBP Comment:</b> IBP editors chose answer, “b” to reflect what occurs in practice, as observed in Peer Reviewer One’s comment.</p>	<p>b</p>
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99. In most years, how large are supplemental budget requests relative to the size of the original budget?
- Supplemental budgets are generally equal to 2 percent or less of the original budget.
  - Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
  - Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
  - 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.
  - Not applicable/other (please comment).

Citation:

Comment:

Regularly, under the current law, a new bill is not submitted. It must be done with the exceeding income sum from the first semester before the 15th of July and when the complementary budget has been submitted.

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

**Peer Reviewer One Comment:** According to Ecorys PEFA 2007, approximately 5%, so "c" should be the correct answer.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." In 2007 Congress approved a supplementary budget on September 13<sup>th</sup> by an amount equivalent to 4.3% of the original budget. Another supplementary budget was approved on December 14<sup>th</sup> for a sum of 4.5% of the original budget. Bill proposal which modifies the total Expenditures in the Income Budget and the Public Expenditure Law of the Central Government. September 13<sup>th</sup>, 2007. Proposal for a Bill for the Appropriation and Transfer which introduces changes in the Income Budget and the Law of Public Expenditures of the Central Government. December 14<sup>th</sup>, 2007. Information obtained through the office of information Access.

**IBP Comment:** IBP editors chose answer, "c" to maintain consistency of response across countries.

C

100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?
- Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
  - Expenditures are approved after the funds are expended, but before the end of the fiscal year.
  - Expenditures are approved after the end of the fiscal year, for example in the next budget.
  - Such expenditure takes place without legislative approval.
  - Not applicable/other (please comment).

Citation:

Comment:

See previous comment.

**Researcher's Response to this Question was “e.”**

**Peer Reviewer One Comment:** Contingency funds have a different procedure than amendments. I do not know the precise requisites for their use.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “d.” Article 32 of the Law establishes an appropriation of 5% of the current expenditures to be used by the President of the Republic. In turn, article 33 states that the Budget approved at the beginning of the year shall include an allocation for unforeseen public tragedies of 1% of the current expenditure of the Central Government, and its use is regulated by the Risk Management Law. The President of the Republic must account for the use of these funds by the end of the administration, however in practice this does not happen. Organic Budget Law for the public sector. Year 2006

<http://www.hacienda.gov.do/legislacion/documents/ley%20423-06%20org%20de%20presupuesto%20para%20el%20sector%20p%20FAblico.pdf>

Ley sobre gestión de Riesgos (Risk Management Law). Year 2002

<http://www.desastre.org/home/data/pdf/articles/esp/Ley%20147-02%20sobre%20Gestion%20de%20Riesgos%20en%20Rep.%20Dominicana.pdf>

**IBP Comment:** IBP editors chose answer, “d” to maintain consistency of assumptions across countries.

d

<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> The previous year report is presented every February 27<sup>th</sup>.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The "annual budget expenditure report" is presented during the first half of the year.</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></p> <p><u>Comment:</u> Before the expenditure the audit was carried out by the controllership. The law changed and it is now done in each entity and then the controllership and the account chamber audit according to plans or special audits due to different reasons, or responding to claims or requests placed by those interested and according to the feasibility.</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> To my opinion the answer should be "c." The report contains the total outcome over the year, but not all entities and agencies are being audited with an external audit (Camera de Cuentas). So what applies as 'audited' is not the total, but only the share audited (about half of all public expenditure)</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." The General Controllershship does internal audits permanently but only to the institutions that request so. The Account Chamber, in turn, audits externally generally to verify irregular managements in a specific group of institutions contemplated in an audit plan.</p>	c

<p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain consistency of response across countries.</p>	
<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> <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> See evaluations in the links.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Yes there is some very general explanation.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The expenditure report of the Central Government contains basic descriptive information on the changes produced in the budget execution. The statement of tax collection and investment presents analysis at the institution, program, allocation and financing source levels. The budget expenditure report contains detailed statistics on the execution and there are some tables with comparisons between the approved and spent budget (by institution, program, budget allocation and financing source). “Statement of collection and investment of the 2006 rents. Volumes I and II. General Directorate of Governmental Accountability.” <a href="http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3">http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3</a> “Budget Expenditure Report” Year 2006. General Directorate of Budget. Available for use in the library of the Institution.</p>	<p>C</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?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

See quarterly and monthly reports.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b."

The expenditure report of the Central Government contains basic descriptive information on the changes produced in the budget execution. The statement of tax collection and investment presents analysis at the institution, program, allocation and financing source levels. The budget expenditure report contains detailed statistics on the execution and there are some tables with comparisons between the approved and spent budget (by institution, program, budget allocation and financing source). Expenditure Report of the Central Government: January-December 2006. March 2007.

[http://www.finanzas.gov.do/estudios\\_economicos/informes\\_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf](http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf)

"Statement of collection and investment of the 2006 rents. Volumes I and II. General Directorate of Governmental Accountability."

<http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3>

"Budget Expenditure Report" Year 2006. General Directorate of Budget. Available for use in the library of the Institution.

**IBP Comment:** IBP editors chose answer, "c" to maintain consistency of responses across countries.

c

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?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

[http://www.contraloria.gov.do/transparencia\\_presupuesto.php](http://www.contraloria.gov.do/transparencia_presupuesto.php)

Comment:

Transfers between chapters are done regularly afterwards, in this year the exceeding incomes from the first semester were submitted in a complementary budget.

**Peer Reviewer One Comment:** A more appropriate answer would be “b.” The budget law in force is restrictive in terms of modifications and supplementary budgets. One ‘method’ to overcome the restrictions is to deliberately underestimate the revenues. So ‘higher than expected revenues’ are easily captured during the fiscal year. With ‘higher than expected’ revenues, the budget modifications are easily approved by Parliament, even at a late stage (September). Note that the system has improved considerably with the new Budget Law 423-06.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” The statement of rent collection and investment for 2006 presents an analysis of the level of expenditure regarding the initial level according to the economic classification. The budget expenditure report has statistics of the execution and in some tables there are comparisons between the approved and executed budget (according to the economic classification of income). It is a general analysis. “Statement of collection and investment of the 2006 rents. Volumes I and II. General Directorate of Governmental Accountability.”

<http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3>

“Budget Expenditure Report” Year 2006. General Directorate of Budget.  
Available for use in the library of the Institution

**IBP Comment:** IBP editors chose answer, “c” to maintain consistency of assumptions across countries.

<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> <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> In the homepage of the Central Bank and of the Ministry of the Treasury (Finance)</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> The end of year report to the Consejo Nacional de Desarrollo uses information by the Central Bank to explain and underpin mainly the differences in revenue generation</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “d.” The reports only present a description of contingent events but a comparison between the macroeconomic projections and their performance is not included. Report of Expenditures of the Central Government: January-December 2006. March 2007. <a href="http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf">http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf</a></p> <p>“Statement of collection and investment of the 2006 rents. Volumes I and II. General Directorate of Governmental Accountability.” <a href="http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3">http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3</a></p> <p><b>IBP Comment:</b> IBP editors chose answer, “c” to maintain consistency of response assumptions across countries.</p>	<p>C</p>
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<p>107. Does the year-end report explain the difference between the original estimates of non-financial data 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> There is a lack of rigor in the preparation of indicators, which are not always presented.</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "c."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> There is no results-based budgeting and hardly any output related information attached to the various estimates. In absence of targets, or explanations, the answer should be "d."</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "d." None of the reports present estimates of the non-financial indicators and their results. Expenditure Report of the Central Government: January-December 2006. March 2007. <a href="http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf">http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf</a></p> <p>"Statement of collection and investment of the 2006 rents. Volumes I and II. General Directorate of Governmental Accountability." <a href="http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3">http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "d" consistent with peer reviewer comments.</p>	<p>d</p>
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<p>108. Does the year-end report explain the difference between the original performance indicators 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> See previous ones. Among the explanations there are the collection efficiency program and the effect of changes in the tax rates, along with the changes in the international oil prices on the expenditure side.</p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “c.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Apart from macroeconomic indicators (Question 106), there is no explanation about the difference between expectations and real outcome.</p> <p><b><u>Peer Reviewer Comment:</u></b> A more appropriate response to this question would be “d.” No report presents performance evaluation indicators or their results. Expenditure Report of the Central Government: January-December 2006. March 2007. <a href="http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20enero-diciembre%202006.pdf">http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20enero-diciembre%202006.pdf</a></p> <p>“Statement of collection and investment of the 2006 rents. Volumes I and II. General Directorate of Governmental Accountability.” <a href="http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3">http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” consistent with peer reviewers’ observations.</p>	<p>d</p>
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<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> The Social Cabinet provides information without the required amount of detail or with delays.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> There is a parallel reporting, but no direct link between public spending and poverty alleviation.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> This sort of analysis is not included in the report since no data appears for the projects.. Expenditure Report of the Central Government: January-December 2006. March 2007  <a href="http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf">http://www.finanzas.gov.do/estudios_economicos/informes_gastos/Informe%20Gastos%20%20enero-diciembre%202006.pdf</a></p> <p>“Statement of collection and investment of the 2006 rents. Volumes I and II. General Directorate of Governmental Accountability.”  <a href="http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3">http://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2006.aspx?menuid=3</a></p>	<p>d</p>
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<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> Extra-budgetary funds are not observed.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Budget law 423-06, art 23 prohibits the generation of revenues, or the payment with public funds outside the budget. In practice, extra-budgetary management of public resources is very modest. Except the autonomous Customs Department, the estimated total (non ODA) is less than 1% (source SEEPYD). The flow of ODA to the Dominican Republic is relatively small (as compared to neighboring Haiti, for example; on 2% of ODA is fully aligned, but about 50% (source PEFA Ecorys, 2007) is at least ‘on the budget’ (not equal to ‘on budget’) for planning purposes.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<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> They have been audited but they have not been made public.</p> <p><u>Comment:</u> Correct, the public normally looks for the information within Congress.</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 answer would be “a.” The citation in not correct. The Supreme Audit Institution, the Camera de Cuentas has the right (but not the obligation) to make reports public and to send them to Congress. In practice, almost all reports are either published directly at the website of the Camera de Cuentas (<a href="http://www.camaradecuentas.gob.do">www.camaradecuentas.gob.do</a>, then click on “auditorias realizadas”) or abstracts are included in the Annual Report to Congress. This report is published within 6 months after the end of the fiscal year.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Address to Congress. Fiscal Year 2005. Chamber of Accounts of the Dominican Republic. <a href="http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESO2005/tabid/91/Default.aspx">http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESO2005/tabid/91/Default.aspx</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “a” consistent with peer reviewer comments.</p>	a
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<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> It is only placed on the internet without further details nor publicity.</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> The answer should be "c." According to calculations by the Ecorys PEFA team "Informe de Desempeño de la Gestión de Finanzas Públicas. May 2007, this is 35-40%</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "c." Special audits are done, on variable duration and to specific institutions. Address to Congress. Fiscal Year 2005. Chamber of Accounts of the Dominican Republic:  <a href="http://camaradecuentas.gob.do/Portals/0/pdf/INFORMECCR2005P2.pdf">http://camaradecuentas.gob.do/Portals/0/pdf/INFORMECCR2005P2.pdf</a>  <a href="http://camaradecuentas.gob.do/Portals/0/pdf/INFORMECCR2005P2.pdf">http://camaradecuentas.gob.do/Portals/0/pdf/INFORMECCR2005P2.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "c" consistent with peer reviewer comments.</p>	<p>c</p>
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<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> <li>The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>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>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> We cannot find summaries in the consulted documents and within the one for 2006 which has now been presented to the Congress is not available so we do not have an observation.</p> <p><u>Comment:</u> "b" is correct because it is not distributed to the public even when it is in the library.</p> <p><b>Peer Reviewer One Comment:</b> The answer should be "b." The main report to Congress lacks an executive summary (<a href="http://www.camaradecuentas.gob.do/Portals/0/docs/Informe%20Final%20General%20Año%202007.pdf">www.camaradecuentas.gob.do/Portals/0/docs/Informe%20Final%20General%20Año%202007.pdf</a>)</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be "b." The report contains an introductory part and it immediately goes to the report of the detailed budgetary execution. Address to Congress. Fiscal Year 2005. Chamber of Accounts of the Dominican Republic <a href="http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESO2005/tabid/91/Default.aspx">http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESO2005/tabid/91/Default.aspx</a></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> <ol style="list-style-type: none"> <li>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>No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Law 10-04 dated January 20 2004.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b> "Article 14 - Separation" states that only the Senate of the Republic can remove the officers from the Chamber of Accounts. <a href="http://www.suprema.gov.do/pdf/leyes/2004/ley_10-04.pdf">http://www.suprema.gov.do/pdf/leyes/2004/ley_10-04.pdf</a></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>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>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The funds are budgeted.</p> <p><u>Comment:</u></p> <p><b><u>The Researcher Response to this Question was “d.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate answer would be “e.” See question 110: the amounts of extra budgetary funds are very small.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> No audits are carried out on the extra-budgetary funds. Address to Congress. Fiscal Year 2005. Chamber of Accounts of the Dominican Republic: <a href="http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESO2005/tabid/91/Default.aspx">http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESO2005/tabid/91/Default.aspx</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “e” to maintain consistency of assumptions across countries.</p>	e
<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> <ol style="list-style-type: none"> <li>The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>The SAI has significant discretion, but faces some limitations.</li> <li>The SAI has some discretion, but faces considerable limitations.</li> <li>The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> In its plan.</p> <p><u>Comment:</u> It has a plan and carries out special investigations on claims, requests from officers and/or from Congress.</p> <p><b><u>Peer Reviewer One Comment:</u></b> On average, the Camera de Cuentas achieves to implement 80% of its Audit Plan.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Articles 33 and 34 state that the audits of the Chamber should respond to a plan and to a specific planning. Law 10-04 dated January 20 2004 <a href="http://www.suprema.gov.do/pdf/leyes/2004/ley_10-04.pdf">http://www.suprema.gov.do/pdf/leyes/2004/ley_10-04.pdf</a></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> It is based on a percentage of the internal incomes not specified in another law.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The Camera de Cuentas is autonomous and can determine its own budget (in theory). In practice the Camera de Cuentas has agreed with the Ministry of Finance that the annual growth of its budget is equal to the annual growth of the entire public budget.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> “Article 27 - Budget” states that the budget shall be established by a specialized committee formed by representatives of the Senate, of the Chamber of Deputies of Congress and of the Chamber of Accounts, for its later submission to the Executive. Law 10-04 dated January 20 2004 <a href="http://www.suprema.gov.do/pdf/leyes/2004/ley_10-04.pdf">http://www.suprema.gov.do/pdf/leyes/2004/ley_10-04.pdf</a></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> The informants require a large amount of discretion in these matters.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> The Camera de Cuentas employs designated staff for undertaking the audits, but remains fully responsible for the product. There is a practical restriction: there are not enough fully registered accountants in the Dominican Republic, not within the Camera, neither on the market.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<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> Important: <a href="http://www.contraloria.gov.do/transparencia_presupuesto.php">http://www.contraloria.gov.do/transparencia_presupuesto.php</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 Chamber of Accounts has on its webpage a space for placing claims. In addition, anyone can request, through a letter to the President of the Chamber of Accounts the realization of an external audit. However, it is not possible to determine the number of requests fulfilled. Chamber of Accounts of the Dominican Republic. Services- Social Control. <a href="http://www.camaradecuentas.gob.do/Servicios/ForumariodeDenuncia/tabid/142/Default.aspx">http://www.camaradecuentas.gob.do/Servicios/ForumariodeDenuncia/tabid/142/Default.aspx</a></p>	<p>C</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>Yes, all audit reports are scrutinized.</li> <li>Yes, most audit reports are scrutinized.</li> <li>Yes, some audit reports are scrutinized.</li> <li>No, audit reports are not scrutinized.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It is only done to follow the rules but without stopping to consider the opinion of the legislators.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> There is no obligation that Audit reports are being sent to Congress. Reports are published at the website. Congress does not have any formal procedure for scrutinizing audit reports. If reports are reviewed at all, it deals mainly with the 'special reports' (corruption cases) and not the regular audit reports</p> <p><b>Peer Reviewer Two Comment:</b> The Budget Committee of Congress is in charge of doing follow up to the budget and the corresponding reports delivered to Congress through accountability and audit entities, but other legislators can do so as well. Address to Congress. Fiscal Year 2005. Chamber of Accounts of the Dominican Republic <a href="http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESO2005/tabid/91/Default.aspx">http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESO2005/tabid/91/Default.aspx</a> <a href="http://camaradecuentas.gob.do/Portals/0/pdf/INFORMECCR2005P2.pdf">http://camaradecuentas.gob.do/Portals/0/pdf/INFORMECCR2005P2.pdf</a></p>	c
<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> <ol style="list-style-type: none"> <li>Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>Yes, the executive reports publicly on most audit findings.</li> <li>Yes, the executive reports publicly on some audit findings.</li> <li>No, the executive does not report on steps it has taken to address audit findings.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> No specific documents were found in that sense.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> Neither the Executive, nor the Legislative make available any report on the findings and recommendations made by the Camera de Cuentas. However, whenever personal issues are at stake (in case of corruption), both the Judiciary and the Procuraduria have to publish their verdicts.</p> <p><b>Peer Reviewer Two Comment:</b></p>	d

<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> The answer is self-explained</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>
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<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>Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> There is discretion, in other areas audits are done to the armed forces and other security apparatus.</p> <p><u>Comment:</u></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 answer would be "c." The Annual Report by the Camera de Cuentas does include reports on the army (not on security services). The contents is, however, extremely vague.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c.” On the webpage of the Chamber of Accounts all the audit reports are found, as well as the final year report sent to Congress. In the 2006 report, for example, there is an audit to the chief office of the general staff of the national army. Address to Congress. Fiscal Year 2005. Chamber of Accounts of the Dominican Republic. Available in the library of the Institution.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” consistent with peer reviewers' observations.</p>	<p>c</p>
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**Additional Comments:**

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

**Researcher Additional Comments:**

The Treasury's laws (former Ministry of Finance), the ones from the Budget (ONAPRES), the Law of the Chamber of Accounts (Superior Auditing Entity), the Controllershship (internal audit) and others have recently been modified with substantial changes, including the Governmental Contracts and Purchasing Law. We recommend the creation of an observatory on the budget processes in the preparation stages, submission to the legislative chambers approval, expenditure and audit, as well as public information.