

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

HONDURAS

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Section One: The Availability of Budget Documents

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

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

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	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	Not produced
Budget Summary	Not produced
Executive’s Budget Proposal	<p>“Proyecto de Presupuesto de Ingresos y Egresos de la Republica – Ejercicio Fiscal 2007, Administración Fiscal” September 2006</p> <p>Produced but Not Available to the Public before the its approval by the Parliament</p>
Budget Document One in Support of the Executive’s Budget Proposal	<p>“Budget Expenditures by Institution” September 2006</p> <p>Produced but Not Available to the Public before the its approval by the Parliament</p>
Budget Document Two in Support of the Executive’s Budget Proposal	<p>“Presupuesto Plurianual” September 2006</p> <p>Produced but Not Available to the Public before the its approval by the Parliament</p>
Budget Document Three in Support of the Executive’s Budget Proposal	<p>“Politica Presupuestaria para al Ejercicio Fiscal 2007” September 2006</p> <p>Produced but Not Available to the Public before the its approval by the Parliament</p>
Citizens Budget	Not Produced
Enacted Budget	<p>Decreto No. 195-2006 del Congreso Nacional http://190.4.23.10/porta1_prod/data/2007/dgp/Presupuesto%20Aprobado%202007/ley1.pdf December 2006</p>

In-Year Reports	<p>Informes de Seguimiento y Evaluación de la Ejecución Presupuestaria general page (with all 4 documents for 2007): http://www.sefin.gob.hn/portal_prod/index.php?option=com_content&task=view&id=187&Itemid=160</p> <p>INFORME DE SEGUIMIENTO Y EVALUACION DE LA EJECUCION PRESUPUESTARIA Fiscal y Financiera del Primer Trimestre de 2007 First Trimester (April 2007) http://www.sefin.gob.hn/portal_prod/data/2007/dgp/Informes%20Trimestrales/2007/resumenes/Informe%20de%20Evaluacion%20I%20Trimestre%202007.pdf</p> <p>INFORME DE SEGUIMIENTO Y EVALUACION DE LA EJECUCION PRESUPUESTARIA Fiscal y Financiera del Segundo Trimestre de 2007 Second Trimester 2007 (July 2007) http://www.sefin.gob.hn/portal_prod/data/2007/dgp/Informes%20Trimestrales/2007/resumenes/Informe%20de%20Evaluacion%20II%20Trimestre%202007.pdf</p>
Mid-Year Review	Not Produced
Year-End Report	<p>Liquidation of budget 2006, Informe de la Liquidación del Presupuesto General de Ingresos y Egresos de la República, Ejercicio Fiscal 2006 available at: http://www.sefin.gob.hn/portal_prod/data/2007/dgp/Liquidaciones/Informe%20de%20Liquidacion%20Ejercicio%20fiscal%202006.pdf April 2007</p>
Audit Report	<p>2005 Audit report, at http://www.tsc.gob.hn/PDFS/RENDICION%20DE%20CUCENTAS%202005.pdf</p>
Other Documents	
Relevant Ministries & Departments	<p>The relevant Ministries and autonomous enterprises in the budget field are: Ministry of Finance: www.sefin.gob.hn Ministry of Education: www.sep.gob.hn Ministry of Health: www.ssp.gob.hn Honduran Telecommunications Company: www.hondutel.hn Incomes General Direction: www.dei.gob.hn</p>

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

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes		Yes			Yes
B. Produced for internal purposes, but not available to the public		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	Executive’s Budget				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 ⁺	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.

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

Table 4. Distribution of the Enacted Budget and Other Reports

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto Multiannual 2007-2010 Administracion Central- Presupuesto de Egresos por Institucion 2007</p> <p><u>Comment:</u> In both documents we can find a budget classification by administrative units but some autonomous enterprises aren't included and small units are not shown separately.</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> I conducted interviews with officials from the office of Transparency in the Presidential House, the Ministry of Finance and the High Court of Auditors to research the public availability of budget documents for this questionnaire. I also met and interviewed deputies from opposition political parties and journalists who cover the legislature.</p> <p>The executive's budget proposal for 2007 was not available to the public when it was tabled in the legislature in September 2006. The budget was not available until after the parliament approved on December 21, 2006. During most of this period of legislative consideration, it was only available to members of the ruling party.</p> <p>With respect to formulation of the executive's budget proposal, the various heads of programs, heads of projects, ministries, state secretaries and decentralized institutions, all send their budget requests to the Ministry of Finance, which makes a condensed document. This document is approved by the Economic Cabinet, and then sent to the parliament.</p> <p>While it is under consideration in the parliament, and until the day when it is approved by the parliament, the public does not have access to it altogether.</p> <p>Subsequently, once the budget was approved, it was made available upon written request to the Unidad de Transparencia of the Ministry of Finance, where it was possible to obtain a CD with information on the BY2007 proposal. The proposal was also posted on the web: http://190.4.23.10/portal_prod/data/2007/dgp/Presupuesto%20Aprobado%202007/principal.html However, the proposal was not available to the public until after its</p>	d

approval by the legislature on December 21, 2006.

An official at the Oficina de Transparencia at the Ministry of Finance noted in an interview that before it is approved by the parliament, the executive's budget proposal is 'reserved information.' The office provided me with budget information for BY2007 only because at the time of the interview, the budget had already been approved by the parliament. Furthermore, although I requested the executive's budget proposal for BY2008, it was not given to me, because it was considered 'reserved information' as it had not yet been approved by the parliament.

Peer Reviewer Two Comment:

IBP Comment: As noted by the peer reviewer, the executive's budget proposal for 2007 was not available to the public between the presentation of the document to the parliament and its approval.

The purpose of Questions 1-55 in the questionnaire are to evaluate that information which is contained in the executive's budget proposal and supporting documents during the time they are under debate in the legislature. This set of documents is sometimes known as the country's 'annual consolidated budget presentation.'

The study's definition of a 'public available document' requires that the document in question may only be considered "available to the public" if it is possible for any and all persons in the country who are interested in obtaining a copy may receive it upon request at little or no cost. Since the proposal was not available between the time when it is submitted to the parliament (in the case of Honduras, September 2006) and its approval (December 2006), Questions 1-55 have been marked "d" to reflect the lack of publicly available information. (Those questions with only three possible response options have been marked "b" to reflect this lack of public information.)

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

Presupuesto Plurianual Gestión 2007-2010

Comment:

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

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c" Even though the government may show this information only for ERP (Poverty Reduction Strategy funds), the reference leads to the enacted budget and not the executive budget. Currently, it can be found the executive's budget 2008 which presents the classification by function, but not the executive's budget 2007.

IBP Comment: IBP editors chose answer, "d"

Peer Reviewer Two cites documents for BY2008. However, these documents were issued after the cut-off date of September 28, 2007, for all research in all countries. No documents or actions after this date may be taken into account for the purpose of responding to the questionnaire in any country after this date.

In the budget for the year 2007, expenditures were presented by functional classification, here: Sector Publico- Programa de Inversion Publica Sectoral por sector, subsector e institucion- Gestion 2007 and Programa de Inversión publica por sector y subsector plurianual- Gestión 2007-2010.

However, given that the executive's budget proposal and its supporting documents were available only *after* the budget was approved, they cannot be considered available to the public and therefore the most appropriate answer is "d."

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> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation:</u> Exposicion de Motivos, p.38-39</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	d
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Budget Organic Law available as Ley Orgánica del Presupuesto 2007</p> <p><u>Comment:</u> Since last five years Honduras budgets including municipal uses the programs structure.</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." Even though the government may show this information only for ERP (Poverty Reduction Strategy funds), the reference leads to the enacted budget and not the executive budget. Currently, it can be found the executive's budget 2008 which presents the classification by programs, but not the executive's budget 2007.</p>	d

<p><u>IBP Comment:</u> IBP editors chose answer, "d." The documents for BY2008 mentioned by the second peer reviewer cannot be used, because they were available after the cut-off date (September 28, 2007).</p> <p>The budget proposal 2007 presents expenditures by functional classification, here: Sector Publico- Programa de Inversion Publica Sectoral por sector, subsector e institucion- Gestion 2007.</p> <p>However, given that the executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, they cannot be considered available to the public and therefore the most appropriate answer is "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> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Presupuesto Plurianual 2007-2010</p> <p><u>Comment:</u> The multiannual budget includes estimates of the aggregate level of expenditure for the years 2007-2010.</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "b." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</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"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto Plurianual 2007-2010</p> <p><u>Comment:</u> The multiannual budget include information aggregate and disaggregate of expenditures in the four classifications (administrative, functional, economic and programs)</p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public</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"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto de Ingresos 2007 – “Administracion Central- Ingresos totales 2007.”</p> <p><u>Comment:</u> All sources of tax revenue are incorporated in the budget year and in the multiannual budget, some differences are identified in the estimates of income, specially due to underestimation or changes in various sectors (forestal, mining and others resources).</p>	d

<p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto de Ingresos 2007 - Administración Central- Ingresos Totales 2007 .</p> <p><u>Comment:</u> The document cited presents quite aggregate information on non-tax revenues (in particular it gives the totals on property income, sales of goods and services, grants and capital transfers).</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>

<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"> Yes, multi-year estimates of aggregate revenue are presented. No, multi-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto Plurianual- Gestión 2007 (Multiannual Budget 2007-2010) and financial projections of Honduras Central Bank</p> <p><u>Comment:</u> The estimations are incorporated to the multiannual budget but some differences exists between some of the information provided by the Secretary of Finances and the Central Bank.</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "b." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</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"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Presupuesto Plurianual-Gestión 2007 (Multiannual Budget 2007-2010).</p> <p><u>Comment:</u> In general the plans and projections of some government institutions have more disaggregated information that covers a multi-year period.</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p>	d

<p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public</p>	
<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Presupuesto plurianual 2007-2010. Central Bank annual statistical report</p> <p><u>Comment:</u> In the last years especially after the incorporation of Honduras as Highly Indebted Poor Countries HIPC, information about internal and external debt is included in different document with a high level of disaggregation. this informations is provided also by public as private organizations such as Central Bank, Foro Social de la Deuda Externa de Honduras FOSDEH.</p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Even though the government may show this information, the reference leads to the enacted budget and not the executive budget. However, it seems that this information can be found in the “proposal” (at least in 2008) http://www.sefin.gob.hn/portal_prod/data/2008/DGP/AnteproyectoPresupuesto2008/DOCUMENTO%20PRESUPUESTO%202008.pdf where some information is presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal for BY2008 mentioned by the second peer reviewer cannot be used, because they were available after the cut-off date (September 28, 2007). Only some information is provided in the budget proposal for the year 2007 – Presupuesto Plurianual 2007-2010.</p> <p>However, given that the executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, they cannot be considered available to the public, and therefore the most appropriate answer to this question is "d."</p>	<p>d</p>

<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> Presupuesto Plurianual 2007-2010</p> <p><u>Comment:</u> As debt information the interest or service of debt is included in different reports, economic and financial documents provided by secretary of finances or Central bank.</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "b." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public</p> <p>Moreover, no information was found in the documents that were part of the budget proposal for the year 2007. The purpose of Questions 1-55 is to evaluate a country's annual consolidated budget presentation, and central bank reports cannot be considered as part of this presentation.</p>	b
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
 - Yes, key additional information is presented, but some details are excluded.
 - Yes, some additional information is presented, but it lacks important details.
 - No, additional information related to the composition of government debt is not presented.
 - Not applicable/other (please comment).

Citation:

Multiannual budget 2007-2010

Comment:

Until 2003 most of the information about debt have been considered RESERVED but in the last years most information is available but still in 2007 some details keeps the label of reserved. We expected that in 2008 public will have more access because in January begin the application of the Access to Public Information Law.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Some information can be found in the proposal, but not relevant information such as interest rate, maturity profile of the debt, etc.

http://www.sefin.gob.hn/portal_prod/data/2008/DGP/AnteproyectoPresupuesto2008/DOCUMENTO%20PRESUPUESTO%202008.pdf

IBP Comment: IBP editors chose answer "d."

The executive's budget proposal and its supporting documents for BY2008 cannot be used because they were available after the cut-off date (September 28, 2007). Some information is provided in the budget proposal for the year 2007 – Presupuesto Plurianual 2007-2010.

However, given that the executive's budget proposal and its supporting documents were available only *after* the budget was approved, they cannot be considered available to the public, and therefore the most appropriate answer to this question is "d."

d

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?
- 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.
 - Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
 - Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
 - No, information related to the macroeconomic forecast is not presented.
 - Not applicable/other (please comment).

Citation:

Central Bank annual statistical report, Honduras en Cifras

Comment:

The information about macroeconomic forecast is available in different reports published and distributed by Central Bank and other public institutions and when the budget project is presented to Legislative the relation is established but only circulate as internal reports in the Secretary of Finances and Central Bank.

Some organizations as FOSDEH, Honduran Council of Private Enterprises report the disvinculation between macroeconomic forecast and budgets projects.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d."

The documents cited by the researcher cannot be used because they are not part of the executive's budget proposal and its supporting documents. Some information is provided in the budget proposal for the year 2007 – Political Presupuestaria 2007, p. 10, Supuestos Macroeconomicos.

However, given that the executive's budget proposal and its supporting documents were available only *after* the budget was approved, they cannot be considered available to the public. Therefore the most appropriate answer to this question is "d."

d

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In general these analysis is not included in the budget or support information available for the public, but the analysis is made by public and private organizations, the public for internal uses and the privates especially the analysis made by FOSDEH for public release.</p> <p><u>Researcher’s Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public</p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Multiannual budget 2007-2010.</p> <p><u>Comment:</u> Information is available by request in Secretary of Finances and Central Bank, but also the World Bank and the International Monetary Fund present information about the impact of policies in the budget. Generally this information is only used by specialized organizations.</p> <p><u>Researcher’s Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> information available by request or for internal purposes in Secretary of Finances and Central Bank but also available in World Bank or International Monetary Fund presents information about the impact of policies in the budget. generally this information is only used by specialized organizations.</p> <p><u>Researcher’s Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Multiannual budget 2007-2010.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." Citation: “Central government budget expenditures for group exercise spending 2007” It is the only document that makes a breakdown of expenditure, is a table comparing the years 2005-2007, but is not very comprehensive and detailed. The Executive should have submitted the previous year's budget execution, detailing expenditures in each of the administrative units.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." In the annex to the budget proposal “Administración Central – Presupuesto de Egresos por Institución, Ejercicio 2007 (Central government – expenditures budget by administrative unit) all expenditures are presented for BY-1 (approved budget estimates).</p> <p>However, the executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</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"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010 and Budget Organic Law and preceding years budget (2006, 2005, 2004).</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” the citation leads to enacted budget and not the executive’s budget. It seems that there is no information in the executive’s budget referred to BY-1 by function. http://www.sefin.gob.hn/portal_prod/data/2008/DGP/AnteproyectoPresupuesto2008/motivos2008.pdf</p> <p><u>IBP Comment:</u> IBP editors choose answer “d.” The executive budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p> <p>Moreover, the executive’s budget proposal for BY2008 mentioned by the second peer reviewer cannot be used, because they were available after the cut-off date (September 28, 2007).</p>	<p>d</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010 and Budget Organic Law and preceding years budget (2006, 2005, 2004).</p> <p><u>Comment:</u> Expenditures for the BY 2006 (BY-1) are presented in the Exposicion de Motivos 2007, p. 29-30 (actual expenditures at the second trimester) and p. 38-39 (total approved expenditures for the BY2006).</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c" Even though the citation leads to enacted budget and not the executive’s budget, the Exposicion de Motivos seems to show some information regarding BY-1.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010 and Budget Organic Law and preceding years budget (2006, 2005, 2004).</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." It seems that there is no information in the executive’s budget referred to BY-1 by program.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010 and Budget Organic Law and preceding years budget (2006, 2005, 2004).</p> <p><u>Comment:</u> In general terms, the support informations is for the budget project reflects the last six months because the projections are elaborated in July of each year.</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c" Some information and the updated data can be found in page 13 of the EM, at least in 2008 http://www.sefin.gob.hn/portal_prod/data/2008/DGP/AnteproyectoPresupuesto2008/motivos2008.pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer "d."</p> <p>The Exposición de Motivos 2008 mentioned by Peer Reviewer Two cannot be used, as it was released after the cutoff date (September 28, 2007). Information on actual expenditures at the second trimester 2006 (BY-1) is presented in the Exposición de Motivos 2007 (Egresos Corrientes y de Capital, ejecutado acumulado II trimestre).</p> <p>However, the executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<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> - Administración Central – Presupuesto de Egresos por Institución- Ejercicio 2007: approved expenditures for BY-2 (budget year 2005) are presented. - Exposición de Motivos 2007 – Resultados Presupuestario 2005/2006 al mes de Junio (at the end of the second trimester 2005 and 2006, so BY-1 and BY-2)</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "b." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>b</p>
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<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> 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><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." Citation: Administración Central Presupuesto de egresos por grupo de gasto. Comment: The comparative table to be referenced in the document is the único which appears in the previous year.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public</p>	<p>d</p>
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<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report</p> <p><u>Comment:</u> for internal uses the secretary of finances and Central bank make special analysis of comparison between budgets adjusted especially by inflation, change rates, economic growth and other variables but this information generally is not released to the public.</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." Citation: Administración Central Presupuesto de egresos por grupo de gasto.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c" Some information is compared in the Exposición de Motivos</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c" If we consider the Exposición de Motivos, there is some information, but only in an aggregate level.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." Different sources of tax revenues are identified quite disaggregated, for the first six months of BY-1 (2006). The “Presupuesto de Ingresos” includes also the revised totals for the whole year 2006.</p> <p>However, the executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." The citation refers to the enacted budget and not the executive’s. If we consider the EM, there is no disaggregated information.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." Information on the different sources of non-tax revenues is presented in the Exposición de Motivos for the first six months of BY-1 (2006).</p> <p>However, the executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Exposición de Motivos, Resumen de los Ingresos Totales, Programados y Recaudados al Segundo Trimestre 2006 (January- June 2006). It is also broken down, in the following pages, into tax and non-tax revenues.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<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> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Multiannual budget 2007-2010, preceding years' budgets (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" The executive’s budget does not present the information and the audit report is not what the question is asking for.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b.” The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public. Moreover, the citations indicated by the researcher are not pertinent to this question (budgets of the preceding years, audit report and liquidation report).</p>	<p>b</p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Multiannual budget 2007-2010, preceding years' budgets (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" The executive’s budget does not present the information and the audit report is not what the question is asking for.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public. Moreover, the citations indicated by the researcher are not pertinent to this question (budgets of the preceding years, audit report and liquidation report).</p>	<p>d</p>
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<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> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" The executive’s budget does not present the information and the audit report is not what the question is asking for.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public. Moreover, the citations indicated by the researcher are not pertinent to this question (budgets of the preceding years, audit report and liquidation report).</p>	<p>d</p>
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<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"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report, public intern and public external debt report.</p> <p><u>Comment:</u> as have been mentioned since 2001 information about internal and external debt is more available for the public</p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The citation refers to the enacted budget and audit reports and not the executive’s. If we consider the Exposición de Motivos, there is some information, but only in an aggregate level.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public. Moreover, the citations indicated by the researcher are not pertinent to this question (budgets of the preceding years, audit report and liquidation report)..</p>	<p>d</p>
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<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"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report, public intern and public external debt report.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" The executive’s budget does not present the information and the audit report is not what the question is asking for.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public. Moreover, the citations indicated by the researcher are not pertinent to this question (budgets of the preceding years, audit report and liquidation report).</p>	<p>d</p>
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Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 aproved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report, public intern and public external debt report.</p> <p><u>Comment:</u> The budgets for autonomous institutions and the aports of central government are presented in the budget project and other support documentation, but in general is not considers as extra-budgetary funds.</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public. Moreover, the citations indicated by the researcher are not pertinent to this question (budgets of the preceding years, audit report and liquidation report).</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"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> the information is presented but generally don't includes narrative discussion only quantitative estimates. some information is available as internal use report but usually not released for the public.</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." In the executive’s budget and multi annual budget there is no information on intergovernmental transfers.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public. Moreover, the citations indicated by the researcher are not pertinent to this question (budgets of the preceding years, audit report and liquidation report).</p>	<p>d</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 aproved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> Idem 36</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Even though the citation does not lead to the correct link, if we consider the information in 2008. There is extensive information on income and expenditures, with detail of transfers from government. It would be necessary to check if that was the case in 2007.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> idem 36</p> <p><u>Researcher’s Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	d
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Policy for Budget Year, General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> The information is generally presented by the National Assets Office, but not included as part of the budget document.</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> idem 39</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In general this is not an important problem in Honduras, but since 2006 700 millions of lempiras destined to Poverty Reduction Strategy are kept as expenditure arrears because of the slow process of approval and release of these funds for the municipalities.</p> <p><u>Researcher’s Response to this Question was “e.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" Even though the government claims to be using the 700 millions of lempiras from previous years, it is not clear in the budget or why the total amount is not 1400 millions or if in future exercises there is going to be 700 millions of arrears.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> The projections are made and usually incorporated to the budget project but don't includes a narrative discussion.</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." Comment: Not included in any documents supporting the budget.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<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"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> usually the information about donors is provided some variations occurred by the incorporation of new donors specially privates donors or a new international program beginning.</p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” (even though the citation is wrong) There is a well-detailed information on financial assistance. Since there is no information on in-kind assistance, we can be sure what portion is not presented in the executive’s budget, as this information is not in the documentation presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<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"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> In the two last years more information about tax expenditures are available for the public with a better disaggregation, especially related to the sector benefited by these expenditures.</p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> in Honduras are principally earmarked the revenues oriented to the Poverty Reduction Strategy as part of the agreements for the inclusion of Honduras as HIPC.</p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	d
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Access to Public Information Law</p> <p><u>Comment:</u> The information about national security or military intelligence is not available and is included as part of the budget for Security and Defense Secretaries. in the new Law of Access to Public Information is classified as reserved information</p> <p><u>Researcher’s Response to this Question was “e.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, preceding years budget (2006, 2005, 2004) and budget evaluation report.</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b" Some information is presented in the Exposición de Motivos, but not by administrative unit or functional category.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>

<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> <ul style="list-style-type: none"> 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. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004) and budget evaluation report.</p> <p><u>Comment:</u> The main lines of policies are defined but some depends of the government party interest.</p> <p><u>Researcher’s Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> budget policy, General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> some information is available in an integrated form but the details of beneficiaries is held by the different Secretaries and institution in their operative plans.</p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 aproved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> The non financial data is presented by each Secretary or institution as support information in the budget project presented to the Secertary of Finances.</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Some information is presented, but it is scarce.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	d
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u> Perfomance indicator system</p> <p><u>Comment:</u> A system of performance indicators have been implemented by the Secretary of finance in the last years. Also the actual government implemented an evaluation system for all the Secretaries and high institutions, this evaluation is performed for three months periods.</p> <p><u>Researcher’s Response to this Question was "a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p>	d

<p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." There are some indicators, but not in the executive's budget package.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> Performance indicator system</p> <p><u>Comment:</u> The indicator system is in accordance with international standards</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d"</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> Performance indicator system and approved budget for year 2007 and multiannual budget 2007/2010</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive's budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	<p>d</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> This information began to be produced in 2001, with the approval of the Poverty Reduction Strategy.</p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b" There is some information on policies for RSP, highlighting the impact on the most impoverished population, in Exposición de Motivos and policies.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The executive’s budget proposal and its supporting documents were available only <i>after</i> the budget was approved, therefore they cannot be considered available to the public.</p>	d
Additional Key Information for Budget Analysis & Monitoring	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Tax calendar, Budget Organic Law, Sectorial laws, Tax explanation information</p> <p><u>Comment:</u> in general the information about taxes and fees is available for the public.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “c.” Citation: Budget Income Comment: It mentions a better performance of utilities, but not stated explicitly rising rates.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
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<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"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Incomes Budget, Budget policy and Budget Organic Law.</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "c." Citation: Budget income. Comment: It does not mention tax but profitability in utilities and tax collection</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	c
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), audit report for 2005 budget and 2006 liquidation report.</p> <p><u>Comment:</u> Until 2005 the information about terms of conditions in the IFIs assistance have been kept as reserved information but in the last years more information is available for the public. The World Bank and the IMF make public a lot of information, but sensitive materials are withheld. The executive makes information available to the media in form of press releases. For other institutions, such as the Inter American Development Bank and the BCIE, details are not publicly available, and are only announced through newspaper articles and statements on the web pages.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<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"> 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. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, budget policy, budget organic law.</p> <p><u>Comment:</u> generally the information about terms of conditions from the donors is available for the public, some information is reserved in some cases by exigences of the donors.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “d.” Citation: Budget Income Annex 4 Comment: Just mentions the amounts awarded but not conditionality.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries. The amounts are presented in the Revenue Budget annex “Presupuesto de Ingresos por Fuente Financiamiento y Organismo Financiador,” but conditions associated with those amounts are not presented.</p>	d
<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"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In Honduras there is not a space for citizen's budget: incidence is made in the Secretaries and other institutions for the inclusion of some funds attending citizens' interest.</p> <p><u>Researcher’s Response to this Question was “e.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “d.” Comment: The Executive does not consult citizens with the budget. We consulted with members of the opposition to the ruling party and civil society groups, especially those who are working to monitor the funds in the Strategy of Poverty Reduction and expressed their dissatisfaction with this situation.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” The executive does not elaborate a citizens budget</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> General of the Republic Budget 2007 approved, multiannual budget 2007-2010, preceding years budget (2006, 2005, 2004), budget policy and Budget Organic Law.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” There are no definitions or glossary.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answer across countries. No definitions or glossary have been found in the documents cited by the researcher (2007 enacted budget, multiannual budget, budgets of the preceding years, audit report and liquidation report).</p>	<p>d</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> Constitution of the Republic and Access to Public Information Law</p> <p><u>Comment:</u> The access to information right is recognized by the Constitution of the Republic and in the 2007 the "Access to Public Information Law" was approved - law that will begin to be implemented on January, 19 2008.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "b." Citation: Article 1, Law of Transparency and Access to Public Information, Legislative Decree No. 170-2006, December 2006 Comment: Despite the existence of a Law on Access to Information was still continues to use the pretext of non-confidential information to deliver information on the budget.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" on the basis of Peer Reviewer One's comment.</p>	<p>b</p>
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<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> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Secretaries and institutions budget liquidation reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> But citizenship must overcome many obstacles to obtain that information which is currently available minimally in the country.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <p>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.</p> <p>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.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Idem 64</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> But citizenship must overcome many obstacles to obtain that information which is currently available minimally in the country.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<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"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Budget Organic Law, Constitution of the Republic Constitution: Article 367- <i>El Proyecto de Presupuesto será presentado por el Poder Ejecutivo al Congreso Nacional, dentro de los primeros quince días del mes de septiembre de cada año.</i> (The budget proposal must be presented by the Executive to the National Congress by the first 15 days of September of each year.)</p> <p><u>Comment:</u> Despite the fact that the release date is set in a permanent law, this date is not respected by the executive. In reality only in 2006 the budget proposal was known by the public one month in advance. In 2007 the budget proposal for BY2008 has not been defined in December, and in January 2008 the Legislative made a three months' extension of the 2007 Budget.</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." Comment: Members were consulted, journalists and members of civil society organizations, and all said they did not know in advance about the proposal and usually journalists get some general information on the proposed budget but through contacts.</p> <p><u>Peer Reviewer Two Comment:</u> If the date is not complied by the government the answer can not be "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answer across countries.</p>	d

<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget calendar available at Secretary of Finances</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." Comment: The Ministry of Finance manages a timetable, but it is not public. Citation: The Advisory Director of Communications of the Secretariat</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	d
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment in 66 question</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Usually the consultations are hold with the coordinators of the traditional parties, with key parliamentarians to guarantee approval.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only in 2006 the executive make public consultation with civil society representatives</p> <p><u>Peer Reviewer One Comment:</u> Same for Question 66</p> <p><u>Peer Reviewer Two Comment:</u> Public consultations with civil society are held regarding to the Estrategia de Reducción de la Pobreza.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answer across countries.</p>	d

<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only in year 2006 the executive have release a pre-budget project</p> <p><u>Peer Reviewer One Comment:</u> Answer "d" is OK. The Executive does not make the preliminary document.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d" Same comment for Question 71.</p> <p><u>Peer Reviewer Two Comment:</u> If question 71 states that there is not a pre-budget statement, then the answer should be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answer across countries. A pre-budget statement is not produced.</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"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> instead these information in not normally release for the public, there are mecanism of access for some investigators.</p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d" Same comment for Question 71.</p> <p><u>Peer Reviewer Two Comment:</u> If question 71 states that there is not a pre-budget statement, then the answer should be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answer across countries. A pre-budget statement is not produced.</p>	<p>d</p>
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Legislative Approval of the Budget	
<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"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> As have been commented only in 2006 the release was made with more anticipation, in fact the budget must be tabled in September of each year but in practice the budget is tabled in December.</p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response was "a." The proposal is generally sent in September.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> IBP editors choose answer, "a." By law the Executive must present the budget proposal to the Parliament within the first 15 (fifteen) days of September. And the Parliament must approve it before the start of the fiscal year (December). If this does not happen, the budget of the previous year remains in place (Constitución de la Republica de Honduras 1982 Chapter 6, Articles 367-368)</p> <p>In the case of the budget proposal for the BY 2007, the document was presented to the Parliament in time (September 2006), in line with the legal requirements. However, as for the budget 2008, the proposal was not presented until after the beginning of the BY 2008 and was approved only in April 2008.</p> <p>For the purposes of this analysis, which focuses on information released no later than September 28, 2007, the budget year in consideration is the 2007, therefore "a" is the most appropriate answer.</p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> 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. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only in 2006 hearings was made.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Usually the legislative committees ask some information to identified experts but not as public hearings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Idem as in question 76</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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></p> <p><u>Comment:</u> In consultations held with three deputies of legislative, they say that not secret information is provided but they estimate that the chiefs of parties branches receive some of these information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> Constitution of the Republic, Legislative faculties</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> The internal regulations of the Legislative Council must be reformed to prevent the countless complaints from deputies whose proposed amendments were not included.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” I think that there are limits on changing the fiscal result.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	b

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “c.” Citation: Decreto Legislativo 195-2006</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	c
Executive’s Implementation of the Budget	
<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"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> trimestrals reports</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> trimestral reports, 2006 budget liquidation report</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> Trimestral reports, 2006 budget liquidation report See page 16, Trimestral Report (Ejecución presupuestaria de la Administración Central Acumulada al Primer Trimestre, Año 2007), June 2007</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> Trimestral reports, 2006 budget liquidation report.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “c.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “c.” Actual expenditures are shown for the first trimester, but they are compared with the estimated for the whole year and not with the estimates for that period or the same period in the previous year. In the appendix (table no. 3, 3-A and 3-B) “Ejecución del Gasto Total del Gobierno Central, periodo: enero a marzo de 2007,” information that covers all expenditures is provided.</p>	c
<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 and/or comment:</u> Trimestral reports, 2006 budget liquidation report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Trimestral reports, 2006 budget liquidation report</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Trimestral reports.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “a.” In light of review of the in-year reports, all actual revenues are reported and compared with the enacted estimates for that same period <i>and</i> the actual revenues for the previous year BY-1. See Trimestral report, First trimester, January-March 2007, Annex, table 2 (Ejecución Presupuestaria de la Administración Central Acumulada al Primer Trimestre Año 2007).</p>	b

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Answer "b" is OK, but different citation: Informes Trimestrales 2007. There are reports but omits important details of the actual debt.</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question is "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "c." <u>Comment:</u> same as for question 89.</p> <p><u>Peer Reviewer Two Comment:</u> You should provide a link to the information as it does not appear in the in-year reports documents you provided on Table 2</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c." No information on the composition of the debt was found on the in-year reports.</p>	c

<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"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive made the mid-year report and this document is available but not public presented.</p> <p><u>Researcher’s Response to this Question is “c.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “d.” Comment: The Executive Reports Record half year.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d," according to Table 2.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d,” to maintain consistency with the criteria used for selecting answers across countries.</p>	d

<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> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> DEI reports, trimestrals reports</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question is "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “d.” Comment: The Executive Reports Record half year.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d,” according to Table 2.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> trimestral reports</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question is "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d," according to Table 2.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<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> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> some information is provided but it isn't accompanied by extensive information or explanation about the sources and usually is not related to the destiny of the extra revenues.</p> <p><u>Researcher's Response to this Question is "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d," according to Table 2"</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<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> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> Direct acquisitions of goods for medicines (reports in press)</p> <p><u>Comment:</u> the corruption have been part of the history of public management, some efforts are in applications including public and civil society, but still some practices persists in the government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The supplementary funds required the aprobation of the legislative.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The supplemental budget requests have variations in the years but the most of the supplements are generally equal to 2 percent and less than 5 percent.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> 2007 budget approved</p> <p><u>Comment:</u> The legislative approves contingency funds specially for attending natural disasters but occasionally receives supplemental requests that are approved depending on circumstances.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<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"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Usually the reports are available in less than six months but sometimes the release is delayed for more time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All Secretaries and institutions have an internal audit office that is in charge of the auditing process but the external audit usually delays more than the year end report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> 2006 year end report</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2006 year end report</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> 2006 year end report</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>

<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"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> 2006 Year-end Report – Informe de la Liquidación del Presupuesto General de Ingresos y Egresos de la Republica –Ejercicio Fiscal 2007, April 2007.</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question is "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” There is no information on non financial data.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</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"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The year end report contain some highlighths but more intensive informations is provided in the monitoring and evaluation report.</p> <p><u>Researcher’s Response to this Question is "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." There is no information on performance indicators. The information that is presented is not part of the budget documents. Little info can be found in this webpage: http://190.4.23.10/portal_prod/index.php?option=com_content&task=view&id=76&Itemid=104</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</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"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Poverty Reduction Strategy Reports</p> <p><u>Comment:</u> These reports are part of the conditions established in the HIPC initiative</p> <p><u>Researcher's Response to this Question is "a."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." Even if some information can be found in the PRSP documentation, it is not part of the year end report.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<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"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question is "b."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." There is no information on extra budgetary funds.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
<p><i>The Independence and Performance of the Supreme Audit Institution</i></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?

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

Citation:

2005 Audit Report

<http://www.tsc.gob.hn/PDFS/RENDICION%20DE%20CUENTAS%202005.pdf>

Comment:

Researcher's Response to this Question is "c."

Peer Reviewer One Comment: A more appropriate answer would be "d."

We consulted a transparency official of the High Court of Auditors, responsible for the audit and he said that only the audits that were available on the site of this institution: www.tsc.gob.hn. So we reviewed the website and there is a 2007 Audit Report available on the website.

We also consulted the Official Transparency in the Ministry of Finance and stated that he did not have that audit and that each institution makes its own audit.

Peer Reviewer Two Comment:

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

The Audit Report for the BY 2007 was actually released much earlier than those of the previous years: this suggesting an improvement in the practice. However it cannot be included in the OBI research, as it was released in April 2008, which is many months after the cutoff date of September 28, 2007.

Therefore we keep our answer, on the basis of the 2005 Audit Report indicated by the researcher.

C

<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"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> 2005 Audit Report http://www.tsc.gob.hn/PDFS/RENDICION%20DE%20CUENTAS%202005.pdf</p> <p><u>Comment:</u> In this case a difference is established between internal and external auditory</p> <p><u>Researcher’s Response to this Question is "b."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." We consulted a transparency official of the High Court of Auditors, responsible for the audit and he said that only the audits that were available on the site of this institution: www.tsc.gob.hn. So we reviewed the website and there is a 2007 Audit Report available on the website. We also consulted the Official Transparency in the Ministry of Finance and stated that he did not have that audit and that each institution makes its own audit.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries. In the Audit Report 2005, (page 8 “Alcance del Examen) they mention that in only 36 out of 63 institutions the actuals could be assessed and therefore audited.</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> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u> 2005 Audit Report http://www.tsc.gob.hn/PDFS/RENDICION%20DE%20CUENTAS%202005.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question is "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "b." We consulted a transparency official of the High Court of Auditors, responsible for the audit and he said that only the audits that were available on the site of this institution: www.tsc.gob.hn. So we reviewed the website and there is a 2007 Audit Report available on the website. We also consulted the Official Transparency in the Ministry of Finance and stated that he did not have that audit and that each institution makes its own audit.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "b." No executive summary is included.</p>	<p>b</p>
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<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> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> In fact the SAI depends from the legislative and is part of the control mechanisms established in the law. <u>Reglamento General de la Ley Organica del TSC (Tribunal Superior de Cuenta)</u> http://www.tsc.gob.hn/portal_transparencia_regulacion_ley_003.html</p> <p>Article 8.- INDEPENDENCIA.- En el cumplimiento de sus funciones el Tribunal tiene autonomía funcional y administrativa en relación a los Poderes del Estado y estará sometido solamente al cumplimiento de la Constitución de la República, su Ley Orgánica, sus reglamentos y demás disposiciones internas.</p> <p>Article 29 (6): CAUSALES DE REMOCIÓN O TÉRMINO EN EL CARGO- Son causas de remoción o término en el ejercicio del cargo las siguientes... Por decreto del Congreso Nacional cuando se comprobare plenamente con las garantías del debido proceso, que se ha incurrido en incumplimiento o falta grave en el ejercicio del cargo.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. 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. Not applicable/other (please comment). <p><u>Citation:</u> 2005 Audit Report http://www.tsc.gob.hn/PDFS/RENDICION%20DE%20CUENTAS%202005.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question is "c."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." We consulted a transparency official of the High Court of Auditors, responsible for the audit and he said that only the audits that were available on the site of this institution: www.tsc.gob.hn. So we reviewed the website and there is a 2007 Audit Report available on the website. We also consulted the Official Transparency in the Ministry of Finance and stated that he did not have that audit and that each institution makes its own audit.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." No data on extra-budgetary funds was found in the Audit Report 2005.</p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> SAI Law (Ley del Tribunal Superior de Cuentas) http://www.tsc.gob.hn/portal_transparencia_regulacion_ley_003.html</p> <p><u>Comment:</u> The Honduras SAI have discretion but fundamentally the decision of what auditories could be made, is decided on the basis of the SAI's disposition of funds, which are limited.</p>	b

Researcher's Response to this Question is "b."

Peer Reviewer One Comment: Citation: Organic Law of TSC
http://www.tsc.gob.hn/portal_transparencia_regulacion_ley_001.html

CAPÍTULO III - ATRIBUCIONES Y PREMINENCIA

Artículo 3.-

ATRIBUCIONES. El Tribunal como ente rector del sistema de control, tiene como función constitucional la fiscalización a posteriori de los fondos, bienes y recursos administrados por los poderes del Estado, instituciones descentralizadas y desconcentradas, incluyendo los bancos estatales o mixtos, la Comisión Nacional de Bancos y Seguros, las municipalidades y de cualquier otro órgano especial o ente público o privado que reciba o administre recursos públicos de fuentes internas o externas.

En el cumplimiento de su función deberá realizar el control financiero, el de gestión y resultados, fundados en la eficacia y eficiencia, economía, equidad, veracidad y legalidad. Le corresponde, además el establecimiento de un sistema de transparencia en la gestión de los servidores públicos, la determinación del enriquecimiento ilícito y el control de los activos, pasivos y, en general, del patrimonio del Estado.

ENGLISH: Article 3. - Attribution. The Court as governing body of the control system, is constitutional function control post of funds, assets and resources administered by the branches of government, decentralized and devolved institutions, including state banks or stern, the National Commission on Banking and Insurance, municipalities and special body or any other public or private entity that receives or manage public resources for internal or external sources.

In fulfilling its role should the financial supervision, management and results, based on effectiveness and efficiency, economy, fairness, accuracy and legality. It is, besides establishing a system of transparency in the management of public servants, the identification of illicit enrichment and control of assets, liabilities, and generally of State property.

Comment: This body of the State despite the Law pointed out that regardless of the other powers has the limitation that appointments of judges do not respond to this principle but to political interests.

Peer Reviewer Two Comment:

117. Who determines the budget of the Supreme Audit Institution?

- a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

Idem 116

http://www.tsc.gob.hn/portal_transparencia_regulacion_ley_001.html

Comment:

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

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "c."

The Organic Law mentioned by the researcher, mentions the following:

http://www.tsc.gob.hn/portal_transparencia_regulacion_ley_001.html

Article 30.- APROBACIÓN. *El Tribunal someterá su Proyecto de Presupuesto por conducto de la Secretaría de Estado en el Despacho de Finanzas, para la aprobación del Congreso Nacional.*

La Tesorería General de la República acreditará por trimestres anticipados los fondos asignados al Tribunal

This, together with the comment indicated under question 116 (limited availability of funds), suggests that the most appropriate answer is "c."

C

<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"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> Tribunal Superior de Cuentas report.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. 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. 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. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI keeps an office for receive complaints from the public and also promotes public participation by the Citizen participation Direction</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In fact, there is not much interest in the Legislative about the results of the auditing process.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<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"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question is "c."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." Never has submitted such reports to the public.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answer across countries.</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> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to his Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries. No such report has been found.</p>	<p>d</p>
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