

International Budget Project
OPEN BUDGET QUESTIONNAIRE

COSTA RICA

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Section One: The Availability of Budget Documents	4
Table 1. Budget Year of Documents Used in Completing the Questionnaire	5
Table 2. Internet Links for Key Budget Documents.....	6
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal.....	7
Table 4. Distribution of the Enacted Budget and Other Reports	8
Section Two: The Executive’s Budget Proposal	9
Estimates for the Budget Year and Beyond.....	10
Estimates for Years Prior to the Budget Year.....	19
Comprehensiveness.....	28
The Budget Narrative & Performance Monitoring.....	35
Additional Key Information for Budget Analysis & Monitoring	40
Section Three: The Budget Process.....	46
Executive’s Formulation of the Budget	47
Legislative Approval of the Budget.....	51
Executive’s Implementation of the Budget.....	57
Executive’s Year-End Report and the Supreme Audit Institution.....	68

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	2005
Executive's Budget Proposal	2005
Supporting Budget Documents	2005
Citizens budget	Not Available
Enacted Budget	2005
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	2004
Audit Report	2004

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”

Budget Document	Website
Pre-Budget Statement	Not Produced
Budget Summary	Publicly Available, But Not on the Internet.
Executive's Budget Proposal	https://www.hacienda.go.cr/Msib21/Espanol/Direccion+ General + de+ Presupuesto+ Nacional/proyecto2005.htm
Supporting Budget Documents	https://www.hacienda.go.cr/Msib21/Espanol/Direccion+ General + de+ Presupuesto+ Nacional/proyecto2005.htm
Citizens Budget	Not Produced
Enacted Budget	https://www.hacienda.go.cr/Msib21/Espanol/Direccion+ General + de+ Presupuesto+ Nacional/proyecto2005.htm , www.asamblea.go.cr , and www.racsa.co.cr/asamblea/
In-Year Reports	Not Produced
Mid-Year Review	Not Produced
Year-End Report	https://www.hacienda.go.cr/Msib21/Espanol/Direccion+ General + de+ Presupuesto+ Nacional/infoevalanual2004.htm
Audit Report	www.cgr.go.cr
Other Documents	www.bccr.fi.cr and www.racsa.co.cr/asamblea/
Relevant Ministries & Departments	www.mideplan.go.cr

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	Additional Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public					Yes	
C. Produced and available to the public, but only on request			Yes			
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes		Yes		
<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	Additional Document 2	
1. The release date is known at least one month in advance	NA	Yes	NA	Yes	NA	NA
2. Advance notification of release is sent to users, media	NA	Yes	NA	Yes	NA	NA
3. Released to public same day as official release to media	NA	Yes	NA	Yes	NA	NA
4. Available on the Internet free of charge	NA	Yes	NA	No	NA	NA
5. Free print copies available, limited distribution	NA	Yes	NA	Yes	NA	NA
6. Free print copies available, mass distribution	NA	No	NA	No	NA	NA
7. Readily available outside capital and/or big cities [†]	NA	Yes	NA	No	NA	NA
8. Written in more than one language	NA	No	NA	No	NA	NA
9. News conference is held to discuss release	NA	Yes	NA	Yes	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	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
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	NA	NA	Yes	Yes
2. Advance notification of release sent to users, media	Yes	NA	NA	Yes	Yes
3. Released to public same day as official release to media	Yes	NA	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	NA	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	NA	NA	Yes	Yes
6. Free print copies available, mass distribution	No	NA	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	NA	NA	Yes	Yes
8. Written in more than one language	No	NA	NA	No	No
9. News conference is held to discuss release	No	NA	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 and/or comment:</u> The executive’s budget is classified by ministry and administrative unit (Law of Financial Administration and Publics Budgets). Budgets that are approved by the Comptroller General of the Republic without any legislative action, which represent approximately 2/3 of total public spending, are NOT included. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The executive’s budget is classified by ministry and administrative unit (Law of Financial Administration and Publics Budgets). By constitutional mandate, the Legislative Assembly has the right to approve the ordinary and extraordinary budgets proposed by the executive. At the same time, the Comptroller General of the Republic (CGR) has the right to approve the budgets of the municipalities and autonomous institutions without any legislative action. These budgets represent approximately 2/3 of total public spending and are NOT included in the executive’s budget proposal. For clarification purposes the CGR is an independent (SAI) institution, auxiliary to the legislature. www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm, www.cgr.go.cr, and www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> General services, community services, economic services, and financial services. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditures are classified by economic classification. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> This is included in the executive's budget project (https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm) and contemplated in the article 32 of Rule of the Law of Financial Administration and Publics Budgets.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate expenditure are presented. No, multi-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The actual expenditures for 2004, the authorized budget for 2005, and the estimated budget for 2006 are included. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The executive's 2005 budget proposal includes: the actual expenditures for 2003, the authorized budget for 2004, and the estimated budget for 2005. There are no estimates of the aggregate level of expenditure for a multi-year period beyond the budget year. www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm, and www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. 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. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The 2005 Executive's budget proposal includes: the actual expenditures for 2003, the authorized budget for 2004, and the estimated budget for 2005. There are no estimates of the aggregate level of expenditure for a multi-year period beyond the budget year. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The different sources of tax revenue (such as income tax or VAT) are included in the executive budget project: https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> The different sources of non-tax revenue (such as grants, property income, and sales of goods and services) are identified in the executive budget project. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The different sources of non-tax revenue (such as grants, property income, and sales of goods and services) are included in the executive’s budget proposal. Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Comparisons with other years are presented in the text that justifies the budget, but they are not presented in a systematic way in the earnings tables of the budget. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Comparisons with other years are presented in the text that justifies the budget, but they are not presented in a systematic way in the earnings tables of the budget for a multi-year period. Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u> Multi-year estimates are presented, but only for some individual sources of revenue and for the same year. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</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." No revenue estimates are presented beyond the budget year. Additional source: www.racsa.co.cr/asamblea</p> <p><u>IBP Comment:</u> IBP editors chose to keep answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> 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). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.bccr.fi.cr</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> 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><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.bccr.fi.cr</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <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. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.bccr.fi.cr</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> The law requires the presentation of macroeconomic indicators for the budget year, such as the inflation rate, interest rates on bonds of the foreign debt, semiannual salary increases, real GDP growth, average exchange rate, devaluation rate, export growth rate, etc. These are calculated by the Central Bank. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.bccr.fi.cr</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u> “b” is correct. There is information on the impact of some macroeconomic assumptions, for instance the fiscal deficit. See pages 5 through 14 of <i>Exposición de Motivos</i> and document <i>Presentación del Proyecto de Ley de Presupuestos Ordinario y Extraordinario de la República para el Ejercicio Económico 2005</i>, https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.bccr.fi.cr</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.bccr.fi.cr</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

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"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive's budget proposal includes general expenditures classified by administrative unit (excludes department or agencies) for BY-1. All departments or agencies in each institution are not included. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The executive's budget proposal includes general expenditures classified by administrative unit for BY-1. However, not all departments or dependencies of each institution are included. Additional source: www.racsa.co.cr/asamblea</p>	b
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> 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 and/or comment:</u> The executive's budget proposal includes general abstracts about expenditures that are classified by functional classification by institution for BY-1. All expenditures are not classified by functional classification. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The executive's budget proposal includes general abstracts about expenditures that are classified by functional classification for each institution for BY-1. However, not all expenditures are classified by functional classification. Additional source: www.racsa.co.cr/asamblea</p>	c

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive's budget proposal includes general abstracts about expenditures that are classified by economic classification by institution for BY-1. All expenditures are not classified by economic classification. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The executive's budget proposal includes general abstracts about expenditures that are classified by economic classification for each institution for BY-1. However, not all expenditures are classified by economic classification. Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> BY-1 refers to the approved budget from the previous year and is not updated.</p> <p>Peer Reviewer ONE Comment: For 2006, the executive's budget includes actual data for 2004 and estimates for 2005.</p> <p>Peer Reviewer TWO Comment: Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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"> 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). 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. 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. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information from BY-2 is not available for all programs of public institutions. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> 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 and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Updates for BY-1 are only presented for some types of revenue: main types of taxes in the text of the proposal. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> 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><u>Citation and/or comment:</u> Only in general summaries and for the most important taxes. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<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> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Estimates are presented for aggregate revenue only.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm, and www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Three years prior to the budget year (BY-3). https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p>Researcher Response to Peer Reviewer: Information varies every year. For 2005, in the document cited, the answer is "b," three years prior to the budget year.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be "a." Two years prior to the budget year (BY-2). https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm, and www.racsa.co.cr/asamblea</p> <p>IBP Comment: IBP editors chose to keep answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<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 and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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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> <ul 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<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 and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<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, a discussion of their purpose, 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 and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p>Peer Reviewer ONE Comment: Note on questions 39 and 40: inventories and depreciation practices are quite inadequate throughout government institutions.</p> <p>Peer Reviewer TWO Comment: Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information is presented but it lacks important details, especially information that refers to the pensions system. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Only monetary donations or contributions are included. In-kind donations are NOT accounted for. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u> Information on tax expenditures is not presented. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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> <ul 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 and/or comment:</u> In Costa Rica there is no army and all the information in the budget for public institutions is public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Costa Rica does not have a military service. There are no secret line items in the budget for any public institution; all information is available to the public. For more information review the constitution of Costa Rica www.racsa.co.cr/asamblea.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>
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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"> a. 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. b. Yes, information is presented, highlighting the link between major policy goals and the budget, 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 is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive's budget explains how the proposed budget is linked to government's stated policy goals (National Development Plan) by administrative unit. www.mideplan.go.cr</p> <p>Researcher Response to Peer Reviewer: Peer Reviewer One is alluding to recent events. We do not yet know to what extent they will become commonplace. And they do not apply for the 2005 cycle.</p> <p>Peer Reviewer ONE Comment: "b" is correct. Formally and in practice, budget information is linked to current policies and the National Development Plan. It should be noted that the structure of the budget is based on four elements: production, improvement objectives, program targets and indicators. Policies are translated into program goals, linked to the national development plan. The executive uses specific matrixes to evaluate budget execution relative to attainment of such goals. https://www.hacienda.go.cr/NR/ronlyres/4E23D72C-7E21-4C6E-B0F9-9AE482A0F454/6943/MATDESPROG.xls</p> <p>Peer Reviewer TWO Comment: The current National Development Plan is elaborated for a four year period. www.mideplan.go.cr The executive's budget includes the stated mission, institutional policies, and objectives for each administrative unit. These explain how the proposed budget relates to the government's policy goals. However, it lacks important details such as the link from the government's policy to a specific line item in the budget.</p> <p>IBP Comment: IBP editors chose to keep answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>	

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, highlighting the major policy goals, 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 over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information about the link between the budget and the government’s stated policy goals only takes into consideration the budget year. www.mideplan.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The proposed budget only takes into consideration the government’s stated policy goals for the budget year and not for a multi-year period (for at least two years beyond the budget year) Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Non-financial objectives for each institution and a summary of the expected results are included. www.mideplan.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u> The public sector in Costa Rica does not have a mechanisms of verification for the quality of non-financial data (Annual Yearbook 2004 of the Comptroller General of the Republic) www.cgr.go.cr</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The public sector in Costa Rica does not have mechanisms to verify the quality of non-financial data (Annual Yearbook 2004 of the Comptroller General of the Republic). www.cgr.go.cr, and www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<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 and/or comment:</u> The public sector in Costa Rica has no performance indicators (Annual Yearbook 2004 of the Comptroller General of the Republic). www.cgr.go.cr</p> <p>Peer Reviewer ONE Comment: “a” is correct. The technical and procedural guidelines for budget preparation explicitly require that the link between policies, strategic actions and resources be established. https://www.hacienda.go.cr/NR/rdonlyres/698F1FA1-0F77-400C-BFBE-CC628728EC6F/1440/LINEAMIENTOS2005.doc Performance indicators are defined and enforced by the Ministry of Planning and Economic Policy. See: https://www.mideplan.go.cr/evaluacion-pnd-2002-2006.htm</p> <p>Peer Reviewer TWO Comment: According to the Annual Yearbook 2004 of the CGR, the public sector in Costa Rica does not have performance indicators for expenditure programs. www.crg.go.cr and www.racsa.co.cr/asamblea.</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher’s answer to this question was “c.” The public sector in Costa Rica does not have a verification mechanisms for the quality of the non-financial data or performance indicators (Annual Yearbook 2004 of the Comptroller General of the Republic) www.cgr.go.cr, www.mideplan.go.cr</p> <p>Peer Reviewer ONE Comment: “a” is correct. See: https://www.mideplan.go.cr/sides/economico/index.html. The executive exercises its responsibility to follow-up and evaluate the budget through the use of the established performance indicators. It uses them in preparing the mid-term and annual evaluations. Major details remain in the self-evaluating process conducted by individual institutions of the central government.</p> <p>Peer Reviewer TWO Comment: According to the 2004 Annual Yearbook of the CGR, the public sector in Costa Rica does not have the mechanisms for verifying through the non-financial data or performance indicators whether there has been progress toward meeting policy goals. www.crg.go.cr, www.mideplan.go.cr, and www.racsa.co.cr/asamblea</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the 2004 Annual Yearbook of the Comptroller General of the Republic, public institutions in Costa Rica do not have incorporated performance indicators in the process of evaluation or institutional planning. See: www.cgr.go.cr, www.mideplan.go.cr</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

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?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment:

Researcher's answer to this question was "d." According to the 2004 Annual Yearbook and reports of the Comptroller General of the Republic, it is difficult to *determine* the policies that benefit the country's most impoverished populations www.cgr.go.cr, www.mideplan.go.cr

Peer Reviewer ONE Comment: "b" is correct. The executive prepares a set of guidelines reflecting initial resource distribution. In setting budget ceilings for the various ministries and institutions, the executive defines its priorities. One may disagree with such priorities, but they are clearly expressed in the structure of resources and other guidelines. For instance, the current 2006 budget provides a larger increase of resources for public health and education. See the 2006 budget:

<https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/leypresupuesto2006.htm>

Peer Reviewer TWO Comment: Additional source: www.racsa.co.cr/asamblea

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

c

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <p style="margin-left: 40px;">a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</p> <p style="margin-left: 40px;">b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p style="margin-left: 40px;">c. Yes, some information is presented, but it lacks important details.</p> <p style="margin-left: 40px;">d. No, information is not presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p style="margin-left: 40px;"><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: See for instance: https://www.hacienda.go.cr/NR/rdonlyres/48B332F5-AD9C-4719-BAEE-A4557ABE2FBC/9992/tarifasoficialesvigentesal2006.doc</p> <p>Peer Reviewer TWO Comment: www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p>	b
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <p style="margin-left: 40px;">a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</p> <p style="margin-left: 40px;">b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</p> <p style="margin-left: 40px;">c. Yes, some analysis is presented, but it lacks important details.</p> <p style="margin-left: 40px;">d. No analysis on the distribution of the tax burden is presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p style="margin-left: 40px;"><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p>	b

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. 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 IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 both a narrative discussion and quantitative estimates. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u> The total summary of the main budget document is 18 pages long but it only contains budget figures and does not include any proposals or text.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm, and www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<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 and/or comment:</u></p> <p>Peer Reviewer ONE Comment: The executive budget office sees no major benefits from having a citizens budget, and at the same time considers its preparation too costly.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<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 and/or comment:</u></p> <p>Researcher Response to Peer Review: Citizens do not have access to these criteria in general, and they are very technical and highly specialized. The answer should be “d.”</p> <p>Peer Reviewer ONE Comment: “a” is correct. Yes, definitions of terms are provided in glossaries and procedures which are easy to understand for most concerned parties. See for instance <i>Lineamientos Técnicos y Metodológicos para la Elaboración de la Estructura Básica del Plan Anual Operativo 2005 para Los Ministerios, Demás Órganos y Entidades Públicas, Chapter 1, Definitions</i>. Also in the Ministry of Planning and Economic Policy, for instance, there is the system of development indicators, https://www.mideplan.go.cr/sides/economico/index.html</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries. The definitions cited appear to be technical and difficult to access.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> a. Yes, it includes a summary of the budget process that is very informative. b. Yes, it includes a summary of the budget process that is somewhat informative. c. Yes, but the summary of the budget process is not very informative. d. No, it does not include a summary of the budget process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher Response to Peer Reviewer: The <i>Exposición de Motivo</i> is legislative in nature. It is not a proposal or a document by the executive for the public. And it would be a summary of the budget initiative, not the budget process. The answer is “d.”</p> <p>Peer Reviewer ONE Comment: “a” is correct. The researcher is formally correct in the responses provided. However, in the opinion of this Peer Reviewer, even if there is no stand-alone document with the suggested title (budget summary), all the information listed in the IBP guide and in the OCDE best practices document is available to the public in the National Budget Project, section <i>Exposición de Motivos</i>. The deputy director of the executive budget office explicitly said that all the elements of a summary are included in the section <i>Exposición de Motivos</i> of the budget project document. That was the position of this reviewer before my interview with him. So in practice, the summary exists and is available to the public</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
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64. Do citizens have the right in law to access government information, including budget information?

- 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).

Citation and/or comment: The right has been codified into the Law of Financial Administration and Public Budgets (article 32) but in fact it is sometimes not possible for citizens to obtain government information, including budget information.

Peer Reviewer ONE Comment: “a” is correct. It should also be added that most ministries have a written policy for transparency and civil participation. One of the stated goals of the so-called *digital government* or *digital democracy* is to strengthen the link between the citizenship and the public. The supply of information is greater than the demand for information. Limitations to access are mostly due to insufficient civil interest and willingness to invest time in the search for information. Source: http://www.go.cr/Informacion/RiendiendoCuentas/RiendiendoCuentas/gobierno%20digital/E-Politicas_version_final_2.doc

Peer Reviewer TWO Comment: The Law of Financial Administration and Public Budgets (article 32) establishes the right of citizens to access government information; however, sometimes in practice it is not possible for them to obtain government information, including budget information. www.racsa.co.cr/asamblea

IBP Comment: IBP editors chose to keep answer “b” to maintain consistency with the criteria used for selecting answers across countries.

b

<p>65. 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. a. In practice, no highly disaggregated expenditure information is available. b. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This is contemplated in the Rule of the Law of Financial Administration and Public Budgets, although disaggregated information is not easily available.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Non-financial information has been included in annual reports or in results of budget execution.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Non-financial information has been included in annual reports or in results of budget execution. However, disaggregated information is not easily available. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. 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 and/or comment:</u> The release date is set in article 178 of the Law of Financial Administration and Public Budgets (September 1st, each year).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The constitution of Costa Rica (article 178) establishes that on September 1st of each year, the executive must present the budget proposal to the legislative assembly. In article 38, the Law of Financial Administration and Public Budgets also refers to the date stated in the constitution. www.racsa.co.cr/asamblea</p>	a
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher's answer to this question was "d."</u> The timetable is incorporated in the Law of Financial Administration and Public Budgets (articles 33-40).</p> <p><u>Peer Reviewer ONE Comment:</u> Note to IBP Experts: having a timetable incorporated in the law means that everybody knows well in advance when the information is available, which is consistent with the purpose of question 68. However, the way the question is formulated may defeat its purpose, since an "executive release," which could be forgotten, delayed or ignored, is less effective than a legal requirement to comply with a timetable.</p> <p><u>Peer Reviewer TWO Comment:</u> The executive does not release to the public its timetable for its budget preparation process. The Law of Financial Administration and Public Budgets (articles 33-40) establishes such a timetable for the executive and therefore for the public. www.racsa.co.cr/asamblea</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain consistency with the criteria used for selecting answers across countries.</p>	a

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive always adheres to the dates in its timetable because it is a legal obligation.</p> <p>Peer Reviewer ONE Comment: In my opinion the answer to 68 and 69 should be “a,” since there is a timetable fixed by law and the executive adheres to it.</p> <p>Peer Reviewer TWO Comment: By constitutional and legal mandate (Law of Financial Administration and Public Budgets), the executive has to adhere to its timetable for the preparation and release of the budget. www.racsa.co.cr/asamblea</p> <p>IBP Comment: IBP editors chose answer “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>70. 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 and/or comment:</u> That possibility is not contemplated in the procedures of budget formulation.</p> <p>Peer Reviewer ONE Comment: There are no consultations prior to the presentation of the budget project. There are intensive negotiations after the budget project is presented to the legislature. Since the budget must have final approval on November 29th, the negotiations can take place over a period of 3 months.</p> <p>Peer Reviewer TWO Comment: The possibility for the executive to hold consultations with members of the legislature to determine budget priorities is not formally contemplated in the procedure of budget formulation. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>71. 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 and/or comment:</u> The executive never consults with the public as part of the budget preparation process.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The executive never consults with the public as part of the budget preparation process. The procedure of budget formulation does not formally contemplate the possibility for the executive to hold consultations with the public to determine budget priorities either. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>72. 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 and/or comment:</u> The executive does not release a pre-budget statement.</p> <p><u>Peer Reviewer ONE Comment:</u> There is no pre-budget statement. However, most of the information of a pre-budget document is included in the budget project, which is available to the public no later than September 1st. In addition, in April every year, the executive distributes the guidelines for the preparation of the budget, including the expenditures ceilings and some global economic and fiscal information (it does not include data on financial risks and economic projections, since there is no mid- or long-term budgeting). See: https://www.hacienda.go.cr/NR/rdonlyres/020A2282-1288-4102-B41D-DCD813164C94/11490/DirectricesTecnicasyMetodologicas2007.doc “b” is a more appropriate answer.</p> <p><u>Peer Reviewer TWO Comment:</u> Current law does not formally require that the executive release a pre-budget statement to the public. www.racsa.co.cr/asamblea</p> <p><u>IBP Comment:</u> IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>73. 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 and/or comment:</u> The executive does not release a pre-budget statement.</p> <p>Peer Reviewer ONE Comment: “A” is a more appropriate answer, although there is no specific pre-budget document. The macroeconomic and fiscal framework is included in the “Exposición de Motivos” of the budget project document, released no later than September 1st.</p> <p>Peer Reviewer TWO Comment: Current law does not formally require that the executive release a pre-budget statement. www.racsa.co.cr/asamblea</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>74. 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> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, 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 and/or comment:</u> The executive does not release a pre-budget statement.</p> <p>Peer Reviewer ONE Comment: Such information is not contained in a stand-alone pre-budget document. However, the guidelines for budget formulation issued in April express the policies and priorities guiding the budget project. Next, every institution within the central government defines their goals in accordance with the national development plan. In general, it must be remembered that the whole budget process is based on four elements: production, improvement objectives, goals associated with the National Development Plan and indicators. “b” is a more appropriate answer.</p> <p>Peer Reviewer TWO Comment: Current law does not formally require that the executive release a pre-budget statement. www.racsa.co.cr/asamblea</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul 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 and/or comment:</u> The legislature receives the budget four months before the start of the budget year.</p> <p>Peer Reviewer ONE Comment: The timetable is set by law. The legislature knows well in advance when the budget is sent.</p> <p>Peer Reviewer TWO Comment: The legislature receives the budget four months before the start of the budget year. By constitution and law, the executive has to release its budget to the Legislature on September 1st of each year. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
- c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
- d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- e. Not applicable/other (please comment).

c

Citation and/or comment: The legislative committee is the “Comisión de Asuntos Hacendarios.”

Researcher Response to Peer Reviewer: The budget committee invites agency heads and other public servants, but constituencies do not play an active role. The process is not designed for that purpose. People can attend but they can not participate. The answer should be “c.”

Peer Reviewer ONE Comment: A legislative committee has the legal capacity to invite experts or interested parties for consultation and frequently does. My answer to this question is “b.”

Peer Reviewer TWO Comment: The “Comisión de Asuntos Hacendarios” is the legislative committee which holds testimony from the executive branch but not from the public. For more information about the budget and the legislative procedure in this committee, please review the Internal Rules of the Legislative Assembly. www.racsa.co.cr/asamblea

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

<p>77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Hearings are held, covering key administrative units, in which testimony from the executive branch is heard in different committees in the congress (Comisión de Asuntos Hacendarios, Comisión de Control del Ingreso y Gasto Público).</p> <p><u>Peer Reviewer ONE Comment:</u> In addition, all heads of executive branch ministries and institutions are required by law to discuss their budget program before Congress after September 1st.</p> <p><u>Peer Reviewer TWO Comment:</u> Hearings are held, covering key administrative units, in which testimony from the executive branch is heard in different committees in the legislative assembly (Comisión de Asuntos Hacendarios y Comisión de Control del Ingreso y Gasto Público). In the “Comision de Asuntos Hacendarios” hearings are held “apriori,” meaning before the budget approval. Hearings held by the “Comision de Control del Ingreso y Gasto Publico”, are held “aposteriori,” meaning after the approval of the budget. This committee is in charge of the monitoring and liquidation of the budget expenditure. For more information review the Internal Rules of the Legislative Assembly. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher Response to Peer Reviewer: Only ministers and upper-level public officials participate in legislative committee sessions, and public testimony is not heard. The answer should be “d.”</p> <p>Peer Reviewer ONE Comment: Public hearings are held based on critical social and political issues with the appropriate entities. Discussions with the ministers are required by law and are opened to the public.</p> <p>Peer Reviewer TWO Comment: The possibility for the legislative committee to hold consultations with the public on the individual budgets of central government administrative units is not formally contemplated in the procedures of budget formulation. For more information review the Internal Rules of the Legislative Assembly. www.racsa.co.cr/asamblea</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Legislative committees report regularly on activities during the budget process; these reports can be accessed by Internet.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Legislative committees report regularly about activities of the budget process. These reports are available to the public and can be accessed directly at the legislature or on the Internet. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ol style="list-style-type: none"> The executive responds to such legislative requests, and it generally provides an appropriate and timely response. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. The executive responds selectively or ignores such legislative requests. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> That possibility has been included into the Law of Financial Administration and Publics Budgets (article 36) and it is obligatory.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> Yes, the legislature is provided extensive information on all spending on secret items. Yes, the legislature is provided information on spending on secret items, but some details are excluded. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. No, the legislature is provided no information on secret items. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Not applicable in the case of Costa Rica because we do not have an army or any secret programs. All the information in the budget of public institutions is public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Not applicable in the case of Costa Rica. Costa Rica has no military service. There are no secret line items in the budget of any public institution; all information is available to the public. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div>

<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority to amend the budget. b. Yes, the legislature has authority to amend the budget, with some limitations. c. Yes, the legislature has authority to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority to amend the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The legislature has authority to amend the budget, with some limitations like the restriction of approving expenditures without source of funds.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The legislature has authority to amend the budget, with some limitations. For example it cannot approve an unfunded mandate. See the constitution and Internal Rules of the Assembly. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This level of detail is possible to find in the budget released to the public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

Executive's Implementation of the Budget	
<p>84. 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 and/or comment:</u> The Ministry of Finance prepares semi-annual reports some years, but it is not systematic.</p> <p><u>Researcher Response to Peer Reviewer:</u> There are some documents, such as the semester evaluation, at: https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/informeselestrealevaluacion2005.htm</p> <p>This is not, however, formally an in-year report. The document is not legally required, it is not periodically presented, and it should not be considered a report.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The Ministry of Finance sometimes prepares semi-annual reports, but it is not systematic. The possibility of releasing in-year reports on actual expenditure to the public is not formally mandated by law.</p> <p><u>IBP Comment:</u> IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>85. 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 and/or comment:</u></p> <p>Researcher Response to Peer Reviewer: There are some documents, such as the semester evaluation, at: https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/informesemestrালেvaluacion2005.htm This is not, however, formally an in-year report. The document is not legally required, it is not periodically presented, and it should not be considered a report.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The Ministry of Finance sometimes prepares semi-annual reports, but it is not systematic. The possibility of releasing to the public in-year reports on actual expenditure is not formally mandated by law.</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>86. 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> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Researcher Response to Peer Reviewer: There are some documents, such as the semester evaluation, at: https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/informesemestrালেvaluacion2005.htm This is not, however, formally an in-year report. The document is not legally required, it is not periodically presented, and it should not be considered a report.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The Ministry of Finance sometimes prepares semi-annual reports, but it is not systematic. The possibility of releasing in-year reports on actual expenditure to the public is not formally mandated by law.</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The Ministry of Finance sometimes prepares semi-annual reports, but it is not systematic. The possibility of releasing in-year reports on actual expenditure to the public is not formally mandated by law.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>88. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The Ministry of Finance sometimes prepares semi-annual reports, but it is not systematic. The possibility of releasing in-year reports on actual expenditure to the public is not formally mandated by law.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>89. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The Ministry of Finance sometimes prepares semi-annual reports, but it is not systematic. The possibility of releasing in-year reports on actual expenditure to the public is not formally mandated by law.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>90. 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The Ministry of Finance sometimes prepares semi-annual reports, but it is not systematic. The possibility of releasing in-year reports on actual expenditure to the public is not formally mandated by law.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>91. 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> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The Ministry of Finance sometimes prepares semi-annual reports, but it is not systematic. The possibility of releasing in-year reports on actual expenditure to the public is not formally mandated by law.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>92. 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 and/or comment:</u></p> <p>Researcher Response to Peer Reviewer: There are some documents, such as the semester evaluation, at: https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/informesemestralevaluacion2005.htm This is not, however, formally an in-year report. The document is not legally required, it is not periodically presented, and it should not be considered a report.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The Ministry of Finance sometimes prepares semi-annual reports, but it is not systematic. The possibility of releasing in-year reports on actual expenditure to the public is not formally mandated by law.</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

93. 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?

- a. 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.
- b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
- c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
- d. 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.
- e. Not applicable/other (please comment).

d

Citation and/or comment: There is a report issued for the first semester called “budgetary evaluation,” but this document does not conform to international standards, as it does not incorporate the macroeconomic outlook, new expenditure estimations or indicators of government spending. Furthermore, it is important to note that the budgetary process in Costa Rica is very unique. Congress approves only about one third of overall expenditure and the Comptroller General the other two thirds. Most of the documents released by the executive during the year are partial because they refer only to the central government spending, which represents the one third approved by the legislature. The rest of the government spending is not reported in this way.

The partial report referred to as mid-year evaluation can be found at:

<https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/informeselestrealevaluacion2005.htm>

Peer Reviewer ONE Comment: According to the guidelines provided, the Open Budget Questionnaire refers to the “central government.” This leaves out decentralized institutions (power, social security, national insurance, etc.) and local government (municipalities). So the comments above seem to be unnecessary. This reviewer is concerned about whether this may have created confusion in answering some questions. For instance, in question 52, “b,” I would understand that the reference to two thirds of the budget is related to the 100% of the central government only (excluding decentralized institutions and local government). This should be clarified by IBP and the researchers. In general, all the responses associated with the questionnaire apply to 100% of central government budget.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.

<p>94. 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 and/or comment:</u> See comment to question 93, above.</p> <p><u>Peer Reviewer ONE Comment:</u> “A” is a more accurate answer. The mid-year report includes actual execution and estimates on expenditures, programs, targets and item. The researcher has chosen to ignore the mid-term evaluation because it “does not conform to international standards,” which I believe is not the question. In regards to question 94, the correct answer is “a.” The content of the mid-term review is updated, since in April an overall re-programming of the budget takes place and further smaller adjustments are made during the course of the execution process. The mid-term reviews are summary reports, since it is physically impossible to include all the details, which are available on requests through the individuals institutions self-evaluation exercise.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). 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. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See comment to question 93, above.</p> <p><u>Peer Reviewer ONE Comment:</u> “A” is correct. The mid-term evaluation includes review for expenditures by item, program and production targets. For every institution of the central government, it provides summary data on resources assigned, executed and percentage of budget execution. The mid-year review is a summary, based on a more detailed self-evaluation exercise conducted by every central government institution. Self-evaluation data is not presently available to the public and probably should be part of the respective individual web pages.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. 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. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See comment to question 93, above.</p> <p><u>Peer Reviewer ONE Comment:</u> “B” is a more appropriate answer. As explained before, there is a global review (re-programming exercise) conducted in April and further adjustment as needed during the budget year. Revenues for the year are updated on a regular basis. Budget reports do not provide extensive information on the reasons for changes. These details are part of the re-programming exercise.</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>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive shifts funds between administrative units without seeking input from the legislature. Also, parliament shifts funds between public institutions. The General Comptroller is obligated to exercise financial control over these cases.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Once the budget is approved by the legislature, the executive can shift funds between administrative units without seeking legislative input. The Comptroller General is obligated to exercise financial control over these cases. During the approval process, the legislature can also shift funds between public institutions. www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 40px; height: 40px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>98. 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> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Significant examples of irregularities were reported by the international comptroller in some public institutions like the Costa Rica Institute of Electricity or Institute of Social Security.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> There were significant reported examples of irregularities in internal audits by the Comptroller in some public institutions. For example, the Costa Rican Electricity and Social Security Institutes. Additional source: www.cgr.go.cr</p>	<div style="border: 1px solid black; width: 40px; height: 40px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>99. 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 and/or comment:</u> Supplemental budgets are approved before the funds are expended. The Comptroller General is obligated to exercise financial control over these cases.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional sources: www.cgr.go.cr, www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>100. 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 and/or comment:</u> In 2004, the two supplemental budgets were a little more than 10 percent (13.5%). However, it is difficult to give a percentage, even an estimated one because the supplemental budget requests vary greatly. Some do not even reach 1% while others go over 10%. For example, if a tax package is approved then the supplemental budget will be high. www.cgr.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Additional source: www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- 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).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: All the expenditures or contingency funds have to be properly identified in the budget in order to be approved. There are not secret line items in the budget.

www.racsa.co.cr/asamblea

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Executive's Year-End Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are 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 and/or comment:</u> Reports are released two months after the end of the fiscal year. The main documents are the Annual Evaluation Report from the Ministry of Finance. See: https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/informeSemestralevaluacion2005.htm And see the Annual Yearbook of the Comptroller General of the Republic: www.cgr.go.cr. These documents include budget information about all public institutions (executive and autonomous institutions).</p> <p>Peer Reviewer ONE Comment: Actually the year-end report is released in March, two months after the end of the fiscal year.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> All data on actual outcomes have been audited by the Comptroller General of the Republic. www.cgr.go.cr</p> <p>Peer Reviewer ONE Comment: The auditing authority (CGR) audits all major institutions at least once a year, although most auditing is by area and focus on key ministries (for instance the Ministry of Public Works). Auditing takes place based on programs prepared by auditing staff, based on some sort of undefined priority criteria. The best answer is possibly "c."</p> <p>Peer Reviewer TWO Comment: All data on actual outcomes, included in the year-end report, is audited by the Comptroller General of the Republic. www.cgr.go.cr</p> <p>IBP Comment: IBP editors chose to keep answer "a" to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The two reports (Ministry of Finance and Comptroller General of the Republic) explain the difference between the enacted levels and the actual outcome for expenditures. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm, www.cgr.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u> Due to the large amount of institutions, both the mid-year and the year-end reports are summaries. The extensive details remain in the self-evaluation documents, which are not on internet.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>105. 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, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This information is in the Annual Yearbook of the Comptroller General of the Republic. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm, www.cgr.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> That information is in the Annual Yearbook of the Comptroller General of the Republic. www.cgr.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u> Considering that by necessity, the year-end report is a summary, “a” is a more accurate response. Again, the evaluation reports are based on the four key elements described in the comments to question 95.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose to keep answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Central Bank of Costa Rica does the report (Revisión del Programa Monetario) that includes an extensive explanation of the differences, but the executive does not.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The Central Bank of Costa Rica creates a report called “Revisión del Programa Monetario,” which includes an extensive explanation of the above mentioned differences. The executive does not present any explanations or reports on these differences. www.bccr.fi.cr</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u> According to the Comptroller General of the Republic “it is impossible to evaluate if the institutions had been efficient because they do not have appropriate indicators.” www.cgr.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u> “B” is a more accurate answer. Both the year-end report and the mid-term report include information on targets and actual outcomes. As explained before, these reports are global with individual summaries. It would be costly and useless to include the detailed self-evaluating data that is kept by the individual institutions and unavailable to the public. This may be a shortcoming of the system, since civil participation is usually more effective on specific areas or sectors, rather than globally.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose to keep answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
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<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the Comptroller General of the Republic “it is impossible to evaluate if the institutions had been efficient because they do not have appropriate indicators.” www.cgr.go.cr</p> <p>Peer Reviewer ONE Comment: “A” is more accurate. The evaluation reports go further and include conclusions and recommendations for corrective action when deviation from the projected outcomes occurred. These are the bases for some follow-up by the auditing office and the political control entities.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose to keep answer “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> An explanation is not presented. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), 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 and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Final audited accounts are released to the public five months after the end of the fiscal year. https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm, www.cgr.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditures representing less than two-thirds of expenditure have been audited. No expenditures have been audited, or the reports have not been released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See www.cgr.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u> “A” is the correct answer. The researcher may be confused with the two thirds share of the budget that goes to institutions other than those of the central government. 100% of the expenditures of all institutions included in the central government are audited. That accounts for approximately 1/3 of the budget of the public sector. Decentralized and local institutions, which are not the subject of this research account for the remainder 2/3.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose to keep answer “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ol style="list-style-type: none"> All of these audit reports include an executive summary. Most of these reports include an executive summary. Some of these reports include an executive summary. None of these audit reports include an executive summary, or such reports are not released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyecto2005.htm, www.cgr.go.cr</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>115. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ol style="list-style-type: none"> 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. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The legislative assembly is the only institution that can remove the head of the SAI as stated in the Costa Rican Constitution and the Internal Rules of the Legislative Assembly. www.racsa.co.cr/asamblea/</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>116. 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. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: “C” is possibly a better answer. The selection of audits included in the auditing plans by the SAI are chosen on the basis of areas and “risk,” meaning budget size, type of operations, etc., independently of the nature and source of funds. “D” is not correct. Probably “c” may be a good choice. Because of the selection of audit areas, it is not possible to establish the proportion of funds audited.</p> <p>Peer Reviewer TWO Comment: See www.cgr.go.cr and www.racsa.co.cr/asamblea/</p> <p>IBP Comment: IBP editors chose to keep answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: The SAI distinguishes between <u>auditing</u> as an accounting concept and <u>overseeing</u> (“fiscalizar,” which does not appear to have a precise translation in the English language). They prefer to use the word “fiscalización” (or “fiscalizar”), rather than auditing.</p> <p>Peer Reviewer TWO Comment: Ley Orgánica de la CGR www.cgr.go.cr, and www.racsa.co.cr/asamblea</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: The SAI sends its own budget to the executive with the purpose of including it in the National budget for due process, and it is the legislature that approves the SAI’s budget. www.cgr.go.cr</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: Audit reports are scrutinized by the legislature and also by the executive (General Directorate of National Budget). Legislature control is mostly political and executive control is administrative. Legal authority is insufficient, however, to force corrective action or to exercise a meaningful level of accountability.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>120. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: Reports on steps taken to address audit recommendations or findings are available to the public in the SAI upon request. A summary is included in the SAI year-end report. The conclusions of the audit reports may be recommendations which are not binding and “disposiciones” (decisions) which according to the law must be implemented.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>121. 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 and/or comment:</u></p> <p>Peer Reviewer ONE Comment: By law the reports prepared by the SAI are public and are accessible to any citizen or institution upon request. Special reports addressing individual responsibilities are confidential because of their legal or political implications. The SAI only reports on action taken in regard to decisions, not to recommendations. See note to question 120.</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>122. Are audit reports related to national security 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 national security 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 and/or comment:</u> Not applicable in the case of Costa Rica, because we do not have an army or secret programs or secret funds. All the information in the budget of public institutions is public.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Not applicable in the case of Costa Rica. There are no army expenditures, secret programs, or secret funds to be included in the budget; therefore, no audit reports are issued on these topics.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>