

FORM N°1 BUDGETARY PRACTICE

SECTION N°1.-

Documents used to respond to questionnaire

**Table N°1
Reference Year of Budget Documents**

<i>State the budget year of the document used to complete the questionnaire. If the document is not available to the public, please write: Budget year of documents used to respond to questionnaire "Not Available"</i>	
Documents	Budget Year
Budget Proposal	
Executive Summary	
Annual Operations Program (POA)	
Enacted Budget	
Citizen's Budget ¹	
In-Year Reports	
Mid-Year Review	
Year-End Report	
Audit Report	

¹ The Citizen's Budget is a simplified, easy-to-understand version of the Budget of the Departmental Government [*Prefectura*] for the general population, which must include at a minimum: i) a summary of the budget; (ii) a clear summary of the policy goals that the Departmental Executive will implement in the corresponding fiscal year; (iii) a listing of key programs planned for the fiscal year and the anticipated outcomes thereof; (iv) a schedule of the main projects, the anticipated outcomes thereof and the funding sources thereof; (v) a narrative explanation of the main differences between the previous year's budget and the planned budget for the current year; (vi) the financial policy envisioned for the current budget period identifying assumptions behind the policy; (vii) a description and explanation of funds to be transferred from the *prefectura* [departmental government] to other decentralized agencies and offices of the *prefectura*. (Note: the above checklist is based on the guidance provided in International Budget Partnership Newsletter No 38)

Table N°2
Availability of Documents

-) Please indicate the complete title and the date of publication for each document.
 -) In the 'Form of Distribution' column, check whether the document is distributed in printed or electronic form and, in the event that it is electronic, add the Internet link to obtain the document.
 -) In the 'Availability' column, respond as appropriate with either "Not Produced", "Produced but not available to public", "Available to public at no cost" or "Available to public for a fee".

Documents	Availability	Title and Date of Publication	Form of Distribution	
			Printed	Electronic
Executive's Budget Proposal				
Executive Summary				
Annual Operations Program (POA)				
Supporting Budget Documents				
Citizens' Budget				
Enacted Budget				
In-Year Reports				
Mid-Year Review				
Year-End Report				
Audit Report				

Note:

(1) We define "availability of documentation" as any information or documentation that any citizen can obtain, either by Internet, as hard copy, which is available at documentation centers or by means of a request to the public authorities in charge of producing and providing said information.

(2) Supporting budget documents are supplemental documents to the main budget, for example: budget directives, budget ceilings, timetables, evaluations, etc.

SECTION N°2. - BUDGET PROPOSAL

To respond for the current budget period, identify whether the proposed or draft 2010 budget of the departmental government is available to the public (see Table No. 1 & 2). In the event that this documentation is not publicly available, choose the last response for each question.

Choose one of the answers that appear under each question and write the corresponding letter in the "Response" field under each question box.

For all responses marked "NA/other", please provide a brief explanation as to why the choices do not apply or why a different answer would be more appropriate.

Executive's Budget Proposal 2010

1. Does the Departmental Government's 2010 budget proposal identify the different sources of tax revenue (such as the direct tax on hydrocarbons, the Special Tax on Hydrocarbons and Derivatives) for the budget year?

- a. All sources of tax revenue can be individually identified.
- b. Some sources of tax revenues can be individually identified.
- d. No sources of tax revenue are individually identified.
- e. NA/other (please explain).

Response:

Source:

Remarks:

2. Does the Departmental Government's 2010 budget proposal identify the different sources of non-tax revenue (such as aid, revenue from ownership and sales of goods and services, compensation funds, oil royalties, transfers from the National Treasury) for the budget year?

- a. All sources of non-tax revenue can be individually identified.
- b. Some sources of non-tax revenue can be individually identified.
- d. No sources of non-tax revenue are individually identified.
- e. NA/other (please explain).

Response:

Source:

Remarks:

3. Does the Departmental Government's 2010 budget proposal include estimates of the aggregate level of revenue for multiannual periods (at least two years prior to the budget year)?

- a. Yes, multiannual estimates of aggregate levels of revenue are provided.
- b. No, multiannual estimates of aggregate levels of revenue are not provided.
- c. NA/other (please explain).

<p>Response: Source: Remarks:</p>
<p>4. Does the Departmental Government's 2010 budget proposal present expenditures for the budget year with classifications by administrative level: agencies, units, offices, department secretariats, departmental services, sub-departmental governments (<i>subprefecturas</i>), etc.?</p> <p>a. All expenditures are classified by administrative level, agency, unit, office, department secretariat, department service, sub-departmental government, etc. b. Expenditures are classified by administrative level, but some small units are not shown separately. c. Expenditures are classified by administrative level, but a significant number of units are not shown separately. d. Expenditures are not presented by administrative unit.</p> <p>Response:..... Source: Remarks:</p>
<p>5. Does the Departmental Government's 2010 budget proposal show expenditures by functional classification?</p> <p>a. All expenditures are classified by functional category and this classification is in keeping with international standards. b. Some expenditures are classified by functional category and this classification is in keeping with international standards. c. Expenditures are not presented by functional classification.</p> <p>Response:..... Source: Remarks:</p>
<p>6. Does the Departmental Government's 2010 budget proposal show expenditures for the annual budget based on economic classification?</p> <p>a. All expenditures are presented by economic classification and this classification meets international standards. c. Some, but not all expenditures are presented by economic classification and this classification does meet international standards. d. No expenditure is presented by economic classification.</p> <p>Response:..... Source: Remarks:</p>
<p>7. Does the Departmental Government's 2010 budget proposal provide estimates of aggregate levels of expenditure for multiannual periods (at least two years beyond the budget year)?</p>

- a. Yes, multiannual estimates of aggregate expenditure are provided.
b. No, multiannual estimates of aggregate expenditure are not provided.
c. NA/other (please explain).

Response:.....

Source:

Remarks:

8. Does the Departmental Government's 2010 budget proposal provide investment program estimates classified by source of financing?

- a. Information on the investment program based on source of financing is provided.
b. Information on the investment program based on source of financing is provided for at least two thirds but not for the entire investment program.
c. Information on the investment program based on source of financing is provided for less than two thirds of expenditures.
d. Information on the investment program based on source of financing is not provided.
e. NA/other (please explain).

Response:.....

Source:

Remarks:

9. Does the Departmental Government's 2010 budget proposal provide investment program estimates based on financing agency?

- a. Information on the investment program based on financing agency is provided.
b. Information on the investment program based on financing agency is provided for at least two thirds but not for the entire investment program.
c. Information on the investment program based on financing agency is provided for less than two thirds of expenditure.
d. Information on the investment program based on financing agency is not provided.
e. NA/other (please explain).

Response:.....

Source:

Remarks:

10. Does the investment program that the Departmental Government has incorporated into the 2010 budget proposal break down or identify the investment plan that is financed with resources from the Direct Tax on Hydrocarbons (IDH)?

- a. Yes, the investment plan shows expenditure on investment that is financed with resources from the Direct Tax on Hydrocarbons.
b. Yes, the investment plan shows the main projects that will be financed with resources from the Direct Tax on Hydrocarbons.
c. No, the investment plan does not break down investments that will be financed with

resources from the Direct Tax on Hydrocarbons.

d. NA/other (please explain).

Response:.....

Source:

Remarks:

11. Does the investment program that the departmental government has incorporated into the 2010 budget proposal break down or identify investment that is financed with resources from oil royalties?

a. Yes, the investment plan shows investment expenditure that is financed with resources from oil royalties.

a. Yes, the investment plan shows the main investment projects that will be financed with resources from oil royalties.

b. No, the investment plan does not specifically show investments that will be financed with resources from oil royalties.

c. NA/other (please explain).

Response:.....

Source:

Remarks:

12. Does the Departmental Government's 2010 budget proposal provide information on the total Departmental Government debt outstanding for the budget year?

a. Yes, the data reflect the outstanding debt both at the start and end of the year (and thereby reflects the net borrowing requirement of the budget).

b. Yes, the data reflect the outstanding debt at the end of the budget year.

c. Yes, the data reflect the outstanding debt at the start of the budget year.

d. No, no data on the outstanding debt is provided.

e. NA/other (please explain).

Response:.....

Source:

Remarks:

13. Does the Departmental Government's 2010 budget proposal present information regarding interest payments on the debt?

a. Yes, it presents interest payments on the debt

b. No, it does not present interest payments on the debt.

c. NA/other (please explain).

Response:.....

<p>Source: Remarks:</p>
<p>14. Does the Departmental Government's 2010 budget proposal provide information related to the composition of the Departmental Government debt (such as interest rates, maturity profiles, currency denomination, or whether debt is internal or external) for the budget year?</p> <p>a. Yes, detailed information on the composition of the Departmental Government debt is provided. b. Yes, key information is provided, but some details are excluded. c. Yes, some information is provided, but important details are omitted. d. No, it does not provide information on the composition of the Departmental Government debt. e. NA/other (please explain).</p> <p>Response:..... Source: Remarks:</p>
<p>15. Does the Departmental Government's 2010 budget proposal show how different macroeconomic assumptions established by the national executive will affect the departmental budget (expenditure, revenue and debt)?</p> <p>a. Yes, detailed information on the impact of macroeconomic assumptions on the budget is provided, including a narrative explanation and quantitative estimates. b. Yes, this information is provided, but focuses on the impact of the main macroeconomic assumptions, while some details are not included. c. Yes, certain information is provided, but important details are omitted. d. No, information on the impact of macroeconomic assumptions on the budget is not provided. e. NA/other (please explain).</p> <p>Response:..... Source: Remarks:</p>
<p>Comprehensiveness</p>
<p>16. Does the Executive's 2010 budget proposal provide information on inter-governmental transfers that will be carried out by the Departmental Government for that period?</p> <p>a. Yes, detailed information is provided on these transfers, including a narrative explanation and quantitative estimates. b. Yes, this information is provided, but it focuses on the most important inter-governmental transfers, while some details are not included. c. Yes, some information is provided, but important details are omitted.</p>

- d. No, information on inter-governmental transfers is not provided.
e. NA/other (please explain).

Response:

Source:

Remarks:

17. Does the Departmental Government's 2010 budget proposal provide information on transfers to public (or quasi-governmental) enterprises (*paraestatales*)?

- a. Yes, detailed information on these transfers is provided, including a narrative explanation and quantitative estimates.
b. Yes, this information is provided, but focuses on the most important transfers to public enterprises, while some details are not included.
c. Yes, some information is provided, but important details are omitted.
d. No, information on transfers to public enterprises is not provided.
e. NA/other (please explain).

Response:

Source:

Remarks:

18. Does the Departmental Government's 2010 budget proposal provide information on financial assets held by the Departmental Government?

- a. Yes, detailed information on financial assets is provided, including a list of these assets, an explanation of the purpose and a market value estimate of each one.
b. Yes, this information is provided, but focuses only on key information, while some details are omitted.
c. Yes, some information is provided.
d. No, information on financial assets is not provided.
e. NA/other (please explain).

Response:

Source:

Remarks:

19. Does the Departmental Government's 2010 budget proposal provide information on what physical assets are held by the Government?

- a. Yes, detailed information on physical assets is provided, including a list of these assets, an explanation of the purpose of each one, and (when possible) a market value estimate for each one.
b. Yes, this information is provided, but focuses on key information, while omitting some details.
c. Yes, some information is provided, but important details are omitted.
d. No, information on non-financial assets is not provided.
e. NA/other (please explain).

<p>Response: Source: Remarks:</p>
<p>20. Does the Departmental Government's 2010 budget proposal provide information on non-executed expenditures for at least the prior budget year?</p> <p>a. Yes, detailed information on non-executed expenditures is provided, including a narrative explanation and quantitative estimates. b. Yes, this information is provided, but only focuses on key information, while omitting some details. c. Yes, some information is provided, but important details are omitted. d. No, information on non-executed expenditures is not provided. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>21. Does the Departmental Government's 2010 budget proposal provide information on sources of both financial and in-kind donor assistance?</p> <p>a. All sources of donor assistance can be individually identified. b. At least two-thirds of the sources of donor assistance can be individually identified, but not all. c. Less than two-thirds of the sources of donor assistance can be individually identified. d. No source of donor assistance can be individually identified. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>22. Does the Departmental Government's 2010 budget proposal provide information on tax credits and incentives for the private sector?</p> <p>a. Yes, detailed information on tax credits and incentives is provided, including a narrative explanation and quantitative estimates. b. Yes, this information is provided, but focuses on the most important tax credits and incentives, while omitting some details. c. Yes, some information is provided, but important details are omitted. d. No, information on the use of tax revenue is not provided. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>

23. Does the Departmental Government's 2010 budget proposal clearly show revenue that was not executed in the prior-year budget and that is being reprogrammed in the revenue budget for fiscal year 2010?

- a. Yes, a breakdown is provided by type of revenue that was not executed during the preceding year and how it is being programmed into the revenue budget for fiscal year 2010.
- b. Yes, a breakdown is provided of at least half of the revenue that was not executed in the preceding year and how it is programmed into the revenue budget for the 2010 fiscal year.
- c. No, no type of breakdown is provided of revenue that was not executed in the preceding year.

Response:

Source:

Remarks:

Budget Narrative and Performance Monitoring

24. Does the Departmental Government's 2010 budget proposal explain how the budget proposal is linked to the public policy goals of the national government?

- a. Yes, detailed information is provided on the relationship between the departmental budget proposal and national government policy goals, including a narrative explanation and quantitative estimates.
- b. Yes, this information is provided, but only focuses on the relationship between the budget proposal and the most important goals, while omitting some details.
- c. Yes, some information is provided, but important details are omitted.
- d. No, information on the relationship between the budget proposal and national government policy goals is not provided.
- e. NA/other (please explain).

Response:

Source:

Remarks:

25. Does the Departmental Government's 2010 budget proposal explain how the proposed budget is linked to the stated public policy goals of the national government for multi-annual periods (at least two years before the budget year)?

- a. Yes, detailed information is provided on the link between the budget proposal and the national government's stated economic policy goals for multi-annual periods, including a narrative explanation and quantitative estimates.
- b. Yes, this information is provided, but focuses on the link to only the most important goals, while omitting some details.
- c. Yes, some information is provided, but important details are omitted.
- d. No, information on the link between the budget proposal and government policy goals for multi-annual periods is not provided.
- e. NA/other (please explain).

Response:

<p>Source: Remarks:</p>
<p>26. Is the non-financial information provided in the budget proposal useful for evaluating program performance with regard to expenditure execution?</p> <p>a. Non-financial information is quite useful for evaluating program execution performance. b. Non-financial information is generally useful for evaluating performance of executed programs. c. Non-financial information is somewhat useful to evaluate performance of executed programs. d. Non-financial information is either not provided or is not useful for evaluating the performance of executed programs. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>27. Does the Departmental Government's 2010 budget proposal provide performance indicators for expenditure programs?</p> <p>a. Performance indicators are provided for all programs. b. Performance indicators are provided for at least two thirds of all programs. c. Performance indicators are provided for less than two thirds of all programs. d. No performance indicators are provided. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>Other Important Information for Reviewing and Monitoring the Budget</p>
<p>Please remember that questions in this section inquire about information that is generally available to the public. The information does not necessarily have to be included in the Executive's budget proposal or the supporting documents thereto, but can be found in other documents released by the Executive, provided that it is public knowledge.</p>
<p>28. Does the main document of the Departmental Government's 2010 budget include an executive summary describing the budget proposals?</p> <p>a. Yes, it includes a summary that is quite informative. b. Yes, it includes a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not include a summary. e. NA/other (please explain).</p> <p>Response:</p>

<p>Source: Remarks:</p>
<p>29. Does the executive branch of the Departmental Government publish a “citizen’s budget” or any non-technical documentation aimed at a broad audience describing the budget proposal?</p> <p>a. Yes, it publishes a citizen’s budget that is quite informative. b. Yes, it publishes a citizen’s budget that is somewhat informative. c. Yes, but the citizen’s budget is not very informative. d. No, no citizen’s budget is published. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>30. The Departmental Government Executive makes available to the public non-technical definitions of the terms used in budget tables and descriptions (for example, by means of a glossary of terminology)?</p> <p>a. Yes, complete definitions of budget terms are provided. b. Yes, definitions are provided, but some details are omitted. c. Yes, some definitions are provided, but important details are omitted. d. No, no definitions are provided. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>31. By law, are citizens entitled to access to Departmental Government information including budget information?</p> <p>a. Yes, the right of access to information has been codified into statutes and citizens, in practice, are generally able to obtain information on Departmental Government business including budget-related information. b. Yes, the right of access to information has been codified but in practice it can be difficult for citizens to obtain information on Departmental Government business, including budget-related information. c. Yes, the right of access to information has been codified, but it is almost always impossible to obtain information on Departmental Government business including budget-related information. d. No, there is no law establishing the right of access to information on Departmental Government business, not even budget-related information. e. NA/other (please explain).</p> <p>Response:</p>

<p>Source: Remarks:</p>
<p>32. In practice, is it possible for citizens to request and obtain financial information on individual program expenditure in a more disaggregated format than how it appears in the budget documents? (For example, if it is requested from a Ministry or Agency).</p> <p>a. In practice, disaggregated financial information is available for all programs, except those relating to national security and military intelligence. b. In practice, disaggregated financial information is available for two-thirds of program expenditure. c. In practice, disaggregated financial information is available for less than two-thirds of programs. d. In practice, disaggregated information cannot be obtained. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>33. In practice, are citizens able obtain non-financial information related to expenditures (for example, the number of beneficiaries or the number of persons employed in a program, etc.) for individual programs in a more disaggregated format than how it appears in the executive's budget proposal, should such information be requested from a ministry or agency?</p> <p>a. In practice, disaggregated non-financial information is available for all programs, except those relating to national security and military intelligence. b. In practice, disaggregated non-financial information is available for two-thirds of program expenditure. c. In practice, disaggregated non-financial information is available for less than two-thirds of expenditure. d. In practice, disaggregated information cannot be obtained. e. NA/other (please explain)</p> <p>Response: Source: Remarks:</p>
<p>34. Does the Departmental Government's 2010 fiscal year budget proposal include budget documentation or information from the prior year at the disaggregate level in terms of classifiers (administrative unit, functional, economic type, etc.)?</p> <p>a. Yes, prior-year (revenue and expenditure) budget information is provided at the aggregate level in terms of standard available classifiers. b. Yes, prior-year (revenue and expenditure) budget information is provided, but some details are omitted. c. Yes, (revenue and expenditure) budget information is provided, but important details are omitted.</p>

- d. No, no prior-year budget information is provided.
e. NA/other (please explain).

Response:

Source:

Remarks:

35. Does the Departmental Government's 2010 budget proposal provide information for at least the budget year comparing new public policy proposals to already existing ones and evaluating how such proposals will affect revenue?

- a. Yes, detailed information is provided regarding the impact of proposed policies on revenue, including a narrative explanation and quantitative estimates.
b. Yes, this information is provided, but focuses on the impact of the most important revenue policy proposals, while omitting other details.
c. Yes, some information is provided.
d. No, information is not provided on the impact of policy proposals on revenue.
e. NA/other (please explain).

Response:.....

Source:

Remarks:

36. Does the Departmental Government's 2010 budget proposal provide information for at least the budget year comparing new public policy proposals to already existing ones and evaluating how such proposals will affect expenditures?

- a. Yes, detailed information is provided about the impact of policy proposals on expenditures, including a narrative explanation and quantitative estimates.
b. Yes, this information is provided, but focuses on the impact of the most important expenditure policy proposals, while omitting other details.
c. Yes, some information is provided.
d. No, information is not provided regarding the impact of policy proposals on expenditure.
e. NA/other (please explain).

Response:.....

Source:

Remarks:

37. Does the 2010 annual budget provide information on policies (proposals and pre-established commitments) for at least the budget year reflecting a concern for directly benefitting the poorest segment of the population?

- a. Yes, detailed information is provided on policies targeted at poverty alleviation, including a narrative explanation and quantitative estimates.
b. Yes, this information is presented, but focuses only on the impact of key poverty alleviation policies, while omitting some details.
c. Yes, some information is provided, but important details are omitted.
d. No, information is not provided on policies targeted at poverty alleviation.
e. NA/other (please explain).

Response:

Source:
Remarks:

SECTION N°3.- THE BUDGET PROCESS

FORMULATION.-

1. How much time in advance does the Departmental Executive know the date of submission of the national draft budget? (note: use the 2009 and 2010 budget years as a basis for the response)

- a. The date of submission is determined by law.
- b. The national executive announces the date of submission to the Departmental Executive at least six months in advance.
- c. The national executive announces the date of submission to the Departmental Executive at least three months in advance.
- d. The national executive announces the date of submission to the Departmental Executive at least one month in advance.
- e. NA/other (please explain).

Response:

Source:

Remarks:

2. Does the Departmental Executive release a timetable or schedule for the formulation process of the budget proposal (in other words, a document determining the stages of formulation, indicating who will take part at each stage, the deadlines for submission of input from the different agencies making up the Departmental Government, such as sub-departmental government offices, director's offices, departmental services, etc.)?

- a. Yes, a detailed timetable is provided to the public.

- b. Yes, a timetable is provided but some details are omitted.
- c. Yes, a timetable is provided, but is lacking important details.
- d. No, the timetable is not public knowledge.
- e. NA/other (please explain).

Response:

Source:

Remarks:

3. Does the Departmental Executive adhere to its timetable for preparation and submission of the budget?

- a. The Departmental Executive adheres to the deadlines and time periods.
- b. The Departmental Executive adheres to most of the important deadlines in the timetable.
- c. The Departmental Executive has a hard time adhering to the scheduled deadlines.
- d. The Departmental Executive does not include deadlines in its timetable, or does not publicly release the schedule.
- e. NA/other (please explain).

Response:

Source:

Remarks:

4. Does the Departmental Executive hold consultations with the members of the Departmental Council [the legislature] as part of the priority-setting process in the budget?

- a. Yes, the Departmental Executive holds broad consultations with many of the Departmental Council members.
- b. Yes, the Departmental Executive holds consultations with many of the members of the Departmental Council but some members are not taken into account.
- c. Yes, the Departmental Executive holds very limited consultations with only a few of the members of the Departmental Council.
- d. No, the Departmental Executive generally does not engage in consultations with the members of Parliament as part of the budget preparation process.
- e. NA/other (please explain).

Response:

Source:

Remarks:

5. Does the Departmental Executive hold consultations with the public to determine budget priorities?

- a. Yes, the Executive holds broad consultations with a wide range of groups of stakeholders.

- b. Yes, the Executive holds consultations with some groups, but others are excluded.
- c. Yes, the Executive holds limited consultations with only some groups.
- d. No, the Executive does not hold consultations on a regular basis with the public as part of the budget preparation process.
- e. NA/other (please explain).

Response:

Source:

Remarks:

6. When does the Departmental Executive release or distribute the proposed budget to civil society?

- a. The Departmental Executive distributes the budget proposal no later than four months before the deadline for submission of the budget to the national executive.
- b. The Departmental Executive distributes the budget proposal between two and four months prior to the deadline for submission of the budget to the national executive.
- c. The Departmental Executive distributes the budget proposal up to two months before the deadline for submission of the budget to the national executive.
- d. The Departmental Government does not distribute the budget proposal.
- e. NA/other (please explain).

Response:

Source:

Remarks:

7. In preparing the budget proposal, does the Departmental Government Executive first compare budgeted amounts from the prior-year budget to actual budget execution in the Annual Operations Program (POA)?

- a. The Executive first compares budgeted amounts from the prior-year budget to actual budget execution in the Annual Operations Program (POA).
- b. The Executive compares some strategic actions of the POA from the prior-year budget but only what it chooses to.
- c. The Executive conducts a financial review (of execution) of strategic actions of the POA from the prior-year budget, without comparing outcomes to programmed amounts.
- d. The Departmental Government Executive does not compare budgeted amounts in the POA from the prior-year budget to actual budget execution.
- e. NA/other (please explain).

Response:

Source:

<p>Remarks:</p>
<p>8. While preparing the budget proposals from the last three budget years, has the Departmental Government Executive institutionalized spaces for civil society to participate in order for it to help define the strategic direction for the following budget year?</p> <p>a. The Executive has institutionalized spaces where social organizations, NGOs, universities, journalists, etc. are able to participate in defining and guiding strategy in the budget proposal of the following budget year.</p> <p>b. The Executive has institutionalized spaces for participation in defining and guiding strategy in the budget proposal of the following budget year, but has given a higher priority to some social organizations, NGOs, universities, journalists, etc.</p> <p>c. The Executive has not institutionalized spaces of participation for defining and guiding strategy in the budget proposal of the following budget year, that is to say, these spaces are not a formal requirement in the budget formulation process and, consequently, it has been done some years but other years it has not.</p> <p>d. The Departmental Government Executive does not provide (formal or informal) spaces of participation for defining or guiding strategy in the budget proposal for the following budget year.</p> <p>e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>9. The results and agreements emerging from participation in general of civil society in defining the strategic direction of the following budget year are distributed to the public? (Note: release of these agreements and results provide social organizations with instruments for monitoring and following up on Departmental Government performance).</p> <p>a. The executive DOES widely disseminate the results and agreements that come out of the spaces where civil society participates in general in the defining strategic direction of the following fiscal year.</p> <p>b. The executive DOES NOT widely disseminate the results and agreements emerging from the spaces where civil society participates in general in defining the strategic direction of the following fiscal year.</p> <p>c. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>

APPROVAL.-

10. How far in advance of the deadline set by the Ministry of Finance for submission of the budget does the Departmental Council (Legislature) receive the budget proposal for it to give its approval?

- a. The Departmental Council receives the budget proposal at least three months prior to the deadline for submission of it to the Ministry of Finance.
- b. The Departmental Council receives the budget proposal between six weeks and three months prior to the deadline for submission to the Ministry of Finance.
- c. The Departmental Council receives the budget proposal less than six weeks prior to the deadline for submission to the Ministry of Finance.
- d. The Departmental Council does not receive the budget proposal prior to the deadline for submission to the Ministry of Finance.
- e. NA/other (please explain).

Response:

Source:

Remarks:

11. Does any committee within the Departmental Government hold public hearings with social organizations on the structure and direction of the proposed budget?

- a. Yes, public hearings are held on the structure and direction of the budget, with the active participation of a diverse group of concerned social organizations.
- b. Yes, public hearings are held, with the participation of some groups of concerned social organizations.
- c. Yes, hearings are held, with the active participation of the Departmental Government Executive, but not the public.
- d. No, no public hearings are held on the structure and direction of the budget with active participation of the public.
- e. NA/other (please explain).

Response:

Source:

Remarks:

12. Does the Committee in charge of examining or reviewing the budget proposal of the Departmental Government within the Departmental Council hold public hearings on the content of the budget, in which the Departmental Government Executive participates actively?

- a. Yes, a broad range of public hearings is held on the Departmental Government budget with the active participation of the Executive.
- b. Yes, public hearings are held on some of the main aspects of the Departmental government budget with participation of the Executive.

c. A limited amount of hearings are held in which the Executive participates actively.

d. No, public hearings are not held.

e. NA/other (please explain).

Response:

Source:

Remarks:

13. Are reports on the public hearings relating to the budget released to the public?

a. Yes, the Departmental Council releases very comprehensive reports, which include documents submitted at the hearings.

b. Yes, the Departmental Council releases the reports, but some details are omitted.

c. Yes, the Departmental Council releases the reports, but they are not very informative.

d. No, the Departmental Council does not release reports or it does not hold public hearings.

e. NA/other (please explain).

Response:

Source:

Remarks:

14. By law, does the Departmental Council have the power to amend the budget submitted by the Departmental Executive?

a. Yes, by law the Departmental Council has unlimited power to amend the budget.

b. Yes, by law the Departmental Council has the power to amend the budget with some limitations.

c. Yes, by law the Departmental Council has the authority to amend the budget but this power is very limited.

d. No, by law the Departmental Council does not have any power to amend the budget.

e. NA/other (please explain).

NOTE: When applicable, indicate the statute or legal provision that grants the power to the Departmental Council to amend the budget of the Departmental Executive.

Response:

Source:

Remarks:

15. What is the highest level of detail at which the Departmental Council approves the budget proposal?

- a. The enacted budget includes detail at the program level.
- b. The enacted budget includes total amounts by office and some additional detail (for example, total amounts at the sub-departmental government or major program level).
- c. The enacted budget only includes total amounts by office.
- d. The enacted budget includes more general information than total amounts by office, or the enacted budget is not available to the public.
- e. NA/other (please explain).

Response:

Source:

Remarks:

16. The Departmental Executive publishes a “citizen’s budget” or some non-technical documentation aimed at a broad audience describing the budget proposal?

- a. Yes, it publishes a citizen’s budget that is quite informative.
- b. Yes, it publishes a citizen’s budget that is somewhat informative.
- c. Yes, but the citizen’s budget is not very informative.
- d. No, no citizen’s budget is published.
- e. NA/other (please explain).

Response:

Source:

Remarks:

17. In evaluating or reviewing the Departmental Government’s budget proposal, does the Departmental Council incorporate or consider the strategic priorities defined in the Annual Operations Program (POA) as a parameter of evaluation of the departmental budget?

- a. Yes, the Departmental Council considers the strategic vision of the POA in reviewing or evaluating the Departmental Government’s budget proposal.
- b. The Departmental Council considers some elements of the strategic vision defined in the POA for review and evaluation of the Departmental Government’s budget proposal.
- c. It uses the POA but does not have additional information available to it or enough time to conduct a review or comparison between the Departmental Government’s budget and the strategic actions defined in the POA.
- d. It does not consider the POA in reviewing the budget of the Departmental

Government.
e. NA/other (please explain).

Response:
Source:
Remarks:

18. Does the Departmental Executive provide documentation explaining the link between the strategic priorities of the Annual Operations Program (POA) and the departmental budget for the fiscal year?

- a. Yes, the Departmental Executive attaches detailed documentation explaining the link between the strategic priorities of the POA and the budget proposal of the Departmental Government.
- b. Yes, the Departmental Executive attaches documentation to explain the link between the strategic priorities of the POA and the budget proposal of the Departmental Government, but the documentation is not very detailed.
- c. Yes, the Departmental Executive attaches a brief explanation of the link between the strategic priorities of the POA and the budget proposal of the Departmental Government
- d. No, the Departmental Executive does not attach any explanation linking the strategic priorities of the POA and the budget proposal of the Departmental Government
- e. NA/other (please explain).

Response:
Source:
Remarks:

EXECUTION.-

19. How often does the Departmental Executive issue in-year reports on executed expenditure (in terms of administrative unit, economic and/or functional classification)?

- a. In-Year reports on executed expenditure are released at least on a monthly basis.
- b. In-Year reports on executed expenditure are released on a quarterly basis.
- c. In-Year reports on executed expenditure are released every six months.
- d. No, no in-year reports are released on running expenditures.
- e. NA/other (please explain).

Response:

Source: Remarks:
20. What portion of expenditure covered by in-year reports is broken down by administrative unit (offices, secretariats, sub-governments, etc.)? a. The reports encompass executed expenditure at all administrative levels. b. The reports encompass at least two-thirds, but not all executed expenditure at the different administrative levels. c. The reports encompass less than two-thirds of executed expenditure at the different administrative levels. d. Reports on executed expenditure are not released to the public. e. NA/other (please explain). Response: Source: Remarks:
21. What portion of expenditure covered by in-year reports is broken down by administrative levels? a. In-year reports display all executed expenditure broken down by administrative level. b. In-year reports display at least two-thirds of executed expenditure broken down by administrative level. c. In-year reports display less than two-thirds of executed expenditure broken down by administrative level. d. In-year reports are not broken down or displayed by administrative level. e. NA/other (please explain). Response: Source: Remarks:
22. What portion of expenditure covered by in-year reports is broken down by functional code? a. In-year reports display all executed expenditures in terms of functional code. b. In-year reports display at least two-thirds of expenditure in terms of functional code. c. In-year reports display less than two-thirds of executed expenditures in terms of functional code. d. In-year reports are not broken down or displayed by functional code.

<p>e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>23. What is the highest level of detail covered by in-year reports on executed expenditures?</p> <p>a. In-year reports provide information on executed expenditures by administrative level, program, project, activity, area, category heading, line item, financing agency and other standard classifiers.</p> <p>b. In-year reports provide information on executed expenditures in terms of major administrative levels, programs, projects and financing agencies.</p> <p>c. In-year reports provide information on executed expenditures in terms of total amounts by program and administrative unit.</p> <p>d. In-year reports are not available to the public, are not produced, or do not show more information than departmental totals.</p> <p>e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>24. Do in-year reports released to the public compare executed expenditures to original estimates for the period (based on the enacted budget)?</p> <p>a. Yes, all expenditures are compared.</p> <p>b. Yes, at least two-thirds of expenditures but not every one are compared.</p> <p>c. Yes, less than two-thirds of expenditures are compared.</p> <p>d. No, no comparisons are made or no in-year reports are released.</p> <p>e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>25. How often does the Departmental Executive make available to the public in-year reports on actual revenue collection in terms of origin of revenue?</p> <p>a. Reports on actual revenue collection in terms of origin are made available to the public at least on a monthly basis.</p> <p>b. Reports on actual revenue collection are made available to the public on at least</p>

- a quarterly basis.
- c. A report on actual revenue collection is made public at least every six months.
- d. Reports on actual revenue collection are not made available to the public.
- e. NA/other (please explain).

Response:

Source:

Remarks:

26. What portion of revenue is covered by in-year reports particularly with regard to actual revenue collection?

- a. The reports encompass actual revenue collection from all sources of origin.
- b. The reports encompass actual revenue collection by source of origin for at least two-thirds of all sources, but not all of them.
- c. The reports encompass actual revenue collection for less than two-thirds of revenue.
- d. Reports on actual revenue collection are not made available to the public.
- e. NA/other (please explain).

Response:

Source:

Remarks:

27. Do in-year reports that are made available to the public compare actual revenue collection as of the report date to the original estimate for the period (based on the enacted budget)?

- a. Yes, comparisons are made for all sources of revenue.
- b. Yes, comparisons are made for at least two-thirds of revenue sources, but not for all of them.
- c. Yes, comparisons are made but for less than two-thirds of revenue sources.
- d. No, no comparisons are made or the reports are not made available to the public.
- e. NA/other (please explain).

Response:

Source:

Remarks:

28. Does the Executive release in-year reports regarding debt levels?

- a. Yes, reports on the debt situation are released on at least a monthly basis.
- b. Yes, reports are released on at least a quarterly basis.
- c. Yes, reports are released at least every six months.
- d. No, these reports are not released.

e. NA/other (please explain).

Response:

Source:

Remarks:

29. Do in-year reports reflect the debt situation and break down the Departmental Government's debt (for example, in terms of interest rates, maturity profile and exchange rate of the debt) for the budget year?

- a. Yes, a thorough break down of the government debt is provided.
- b. Yes, important information is provided, but some details are omitted.
- c. Yes, some additional information is provided, but important details are omitted.
- d. No, additional information breaking down the government debt is not provided, or reports on the debt situation are not provided.
- e. NA/other (please explain).

Response:

Source:

Remarks:

30. With regard to in-year reports on executed expenditure, how much time elapses between the end of the reporting period and release of the report (for example, are quarterly reports released within four weeks of the end of the quarter)?

- a. Reports are released one month or less after the end of the reporting period.
- b. Reports are released between one month and two months after the end of the reporting period.
- c. Reports are released later than two months after the end of the reporting period.
- d. No reports are released.
- e. NA/other (please explain).

Response:

Source:

Remarks:

31. Does the Departmental Executive release to the public a mid-year review showing adjustments or the impact on the budget (revenue and expenditure) of changes in the macroeconomic variables defined in the Financial Law?

- a. Yes, mid-year review includes a thorough examination of the adjustments or the impact on the budget (revenue and expenditure) of changes in the macroeconomic variables defined in the Financial Law.
- b. Yes, the mid-year review includes the adjustments or the impact on the budget (revenue and expenditures) of the macroeconomic variables defined in the

Financial Law, but some details are omitted.

c. Yes, the mid-year review includes the adjustments or the impact on the budget (revenue and expenditures) of changes in the macroeconomic variables defined in the Financial Law, but important details are omitted.

d. No, the mid-year review does not include the adjustments or the impact on the budget (revenue and expenditures) of changes in the macroeconomic variables defined in the Financial Law, or the Executive does not release a mid-year budget review.

e. NA/other (please explain).

Response:

Source:

Remarks:

32. Does the Departmental Executive consult with the Departmental Council [legislature] when it transfers funds to other government agencies (except when the amounts are below a certain minimum level provided by law)?

a. Yes, the Departmental Executive requests approval from the Departmental Council prior to transferring funds to other government agencies.

b. Yes, the Departmental Executive notifies the Departmental Council in advance prior to transferring funds, thus providing an opportunity for the Council to stop or change the proposed transfer.

c. Yes, the Departmental Executive requests approval from the Departmental Council, but only after the transfer of funds has been carried out.

d. No, the Departmental Executive transfers funds to other government agencies without consulting the Departmental Council, or the amount permitted by law is large enough to prevent public scrutiny or accountability (please describe these legal provisions below).

e. NA/other (please explain).

Response:

Source:

Remarks:

33. During the past year, have there been any documented instances of irregularities in procurement processes?

a. Yes, irregularities were reported in several processes of procurement of goods and services and these were disclosed by the departmental administration.

b. Yes, irregularities have been reported in several processes of procurement of goods and services, but only some of these were disclosed by the departmental administration.

c. Yes, irregularities were reported in several processes of procurement of goods and services, but none of them were disclosed by the departmental administration.

e. NA/other (please explain).

Response:

Source:

Remarks:

34. When does the Departmental Council approve supplemental budgets?

a. Supplementary budgets are approved prior to execution of funds or the executive branch almost never proposes supplemental budgets. (Please provide specific examples).

b. supplemental budgets are approved after funds are executed, or the Departmental Executive executes supplemental budgets without approval of the legislative branch. (Please provide specific examples).

c. NA/other (please explain).

Response:

Source:

Remarks:

35. How long after the end of the fiscal year does the Departmental Executive release the year-end report examining actual budget execution for the year?

a. The report is released no later than six months after the end of the fiscal year.

b. The report is released between 6 and 12 months after the end of the fiscal year.

c. The report is released more than 12 months after the end of the fiscal year.

d. The executive does not release a year-end report.

e. NA/other (please explain).

Response:

Source:

Remarks:

36. How often does the Departmental Executive hold regional workshops to report on budget execution, where representatives of social organizations and other stakeholders participate?

a. The Departmental Executive holds briefings every four months on the budget execution of each quarter.

b. The Departmental Executive holds briefings every seven months on the budget execution of each quarter.

c. The Departmental Government holds briefings every thirteen months on budget execution of the budget year.

d. The Departmental Executive does not hold any briefings to inform civil society on the status of budget execution.

e. NA/other (please explain).

<p>Response: Source: Remarks:</p>
<p>37. Has an internal audit on executed expenditures of the year-end report been conducted?</p> <p>a. Yes, an internal audit of all items of executed expenditure has been conducted. b. At least two-thirds have been audited, but not all executed expenditures. c. Less than two-thirds of executed expenditures have been audited. d. Executed expenditures have not been audited, or the year-end report was not released. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>38. How detailed is the explanation in the year-end report of differences between enacted levels of expenditure and actual executed expenditure?</p> <p>a. Differences between enacted levels of expenditure and the actual outcome are explained at the program level, with a breakdown of the projects and activities contained therein. b. The explanation shows the program total amounts (or functional total amounts) or a more aggregate level (but not at the program level of detail in all instances). c. The explanation shows a level of greater aggregation than program total amounts (or functional total amounts). d. Differences are not explained, or no year-end report is released. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>39. Does the year-end report explain the difference between original performance indicators and actual outcomes?</p> <p>a. Yes, a comprehensive explanation is provided of the differences, including a narrative explanation and quantitative estimates. b. Yes, an explanation is provided of the most important differences, but some details are omitted. c. Yes, some explanation is provided but important details are omitted. d. No, no explanation is provided or said year-end report is not released. e. NA/other (please explain).</p>

<p>Response: Source: Remarks:</p>
<p>40. Does the year-end report explain the differences between the enacted level and executed level of funds targeted directly to benefit marginalized groups and people living in conditions of poverty?</p> <p>a. Yes, a thorough explanation of the differences is provided, including a narrative explanation and quantitative estimates. b. Yes, an explanation is provided of the most important differences, but some details are omitted. c. Yes, some explanation is provided, but important details are omitted. d. No, no explanation is provided, or no year-end report is released. e. NA/other (please explain).</p> <p>Response: Source: Remarks:</p>
<p>41. Does the year-end report explain the reasons or difficulties during the fiscal year that gave rise to low budget execution?</p> <p>a. Yes, a thorough explanation is provided of the reasons or difficulties that led to budget execution of not more than 70% of what was programmed. b. Yes, a brief and general explanation is provided of the reasons and difficulties that led to budget execution of not more than 70% of what was programmed. c. Yes, an explanation is provided of the reasons or difficulties that led to budget execution of not more than 50% of what was programmed. d. No, no explanation is provided. e. NA/other (please explain)</p> <p>Response: Source: Remarks:</p>

MONITORING.-

<p>42. How long after the end of the budget year are the final annual expenditures of the Departmental Government audited (by an outside auditor)? And are they released to the public?</p> <p>a. The final external audit report is released to the public no later than six months after the</p>
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fiscal year end.

b. The final external audit report is released to the public between six and 12 months after the fiscal year end.

c. The final external audit report is released between 12 and 24 after the fiscal year end.

d. The external audit report is not released until 24 months after the fiscal year end, or is not released.

e. NA/other (please explain).

Response:

Source:

Remarks:

43. What portion of annual expenditures have been internally audited and to what extent are these reports made available to the public?

a. All expenditures are audited and the reports are public.

b. At least two thirds of expenditures are audited, but not all, and reports are public.

c. Less than two thirds of total expenditures are audited, and the reports are public.

d. Expenditures are not audited, or reports are not public, or are made public more than 24 months after the fiscal year end.

e. NA/other (please explain).

Response:

Source:

Remarks:

44. Do the annual internal audit reports distributed to the public include an executive summary?

a. The annual audit reports include one or more executive summaries synthesizing the report contents.

b. No, the audit reports do not include any executive summary, or such reports are not made public, or are released more than 24 months after the fiscal year end.

c. NA/other (please explain).

Response:

Source:

Remarks:

45. Does the Departmental Executive release any report on the measures it has taken to adopt the recommendations of the internal and external audits?

a. Yes, the Departmental Executive discloses to the public the measures it has taken to address the recommendations of the internal and external audits.

b. Yes, the Departmental Government discloses most of the recommendations of the internal and external audit.

c. Yes, the Departmental Executive discloses almost all of the recommendations of

the internal and external audit.

d. No, the Departmental Executive does not report measures it is carrying out to address the recommendations of the internal and external audit.

e. NA/other (please explain).

Response:

Source:

Remarks:

FORM N°2

PERCEPTION OF THE DEPARTMENTAL GOVERNMENT BUDGET PROCESS

1. GENERAL INFORMATION

Name:	
Organization you represent, belong to, or where you work:	
Age:	

Brief Introduction: Over the past years, civil society organizations, NGOs and other organizations have come to recognized that becoming familiar with and utilizing public budgets can greatly aid in critically assessing government performance, thus turning public budgets into instruments for follow-up, monitoring and oversight of public administration.

Nonetheless, the fact is that this instrument can only be useful to the extent that information is made available to the public and that documentation actually gets disseminated, as many times it does not.

Accordingly, this interview is designed to learn about and assess: (i) the type of budget information to which different civil society organizations gain access; (ii) the quality of the information, which determines how useful it is to the endeavors of the civil society organizations; and (iii) participation of civil society organizations at the different stages of the budgeting process.

The interview is divided into four parts, which correspond to the stages of the budget process.

SECTION N°1 (FORMULATION)

Social Participation

1. Do you know the stages that the Departmental Government Executive follows in preparing its budget proposal? If so, could you please describe what they are?	Section 3 Formulation Ques. 2
2. During the process of budget proposal preparation, such as for the 2010 budget proposal, did you participate in any space (workshop) hosted by the Departmental Government Executive to debate or discuss the direction of public expenditure for that budget period and to learn about the structure of financing planned for that budget period?	Section 3 Formulation Ques. 5 Ques. 8
3. Were the results of that workshop recorded in some document which was subsequently turned into a document for the monitoring of agreements that were reached?	Section 3 Formulation Ques. 9

Familiarity with official documentation and quality of information.

4. When the Departmental Government Executive completed preparation of the	Section 3
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<p>budget proposal (for example, when it completed preparation of the 2010 budget proposal), did you attend any official presentation of that document given by the Departmental Government? (Note: we are referring to the budget proposal or draft budget).</p> <p>If so: In the presentation:</p> <p>Was the prior fiscal year evaluated in terms of links to the goals of the Annual Operations Program (POA) of that period?</p> <p>Can the financing sources of the budget be clearly identified?</p> <p>Can revenue from exploitation of hydrocarbons (Departmental Tax on Hydrocarbons or IDH, Royalties, etc.) be clearly identified for the 2010 budget period?</p> <p>What type of revenue received by the Departmental Government cannot be clearly identified in the presentation?</p> <p>Can allocation of money by administrative level (agencies, offices, departmental secretariats, departmental services) be clearly identified?</p> <p>Can expenditures used for investment be distinguished from expenditures used for current expenses (salaries, purchase of goods and services, etc.)?</p> <p>Can allocation of money in terms of economic sector and function be identified?</p> <p>Can the public investment program and how it is financed be clearly identified?</p> <p>Can expenditure that is financed with resources from hydrocarbon exploitation (IDH, royalties, etc.) be identified?</p> <p>Can public debt payment be clearly identified?</p> <p>Can new borrowing be clearly identified?</p> <p>Can the revenue sharing arrangement be seen clearly; for example, could the amount of money that would be received by the sub-departmental governments or the municipalities through transfers or by particular departmental secretariats or agencies be identified?</p>	<p>Formulation Ques. 6 Ques. 7</p> <p>Section 2 Budget Proposal</p> <p>Ques. 1. Ques. 2. Ques. 4. Ques. 5. Ques. 6. Ques. 8. Ques. 9. Ques. 10. Ques. 11. Ques. 12. Ques. 13. Ques. 16.</p>
<p>5. Did you receive the 2010 budget proposal?</p> <p>If so: Did the document enable you to:</p> <p>Evaluate the prior fiscal year and how it is linked to the Annual Operations Program (POA) of that budget period?</p> <p>Clearly identify the sources of financing of the budget?</p> <p>Clearly identify revenue from hydrocarbon exploitation (IDH, royalties, etc.) for the 2010 budget year?</p> <p>What type of revenue received by the departmental government can you not clearly identify in the presentation?</p> <p>Can allocation of money by administrative level (agencies, offices, departmental secretariats, departmental services) be clearly identified?</p> <p>Can expenditure used for investment be distinguished from expenditure used for current expenses (salaries, purchase of goods and services, etc.)?</p> <p>Can allocation of money in terms of economic sector and function be identified?</p> <p>Can the public investment program and how it is financed be clearly</p>	<p>Section 3 Formulation Ques. 6. Ques. 7.</p> <p>Section 2 Budget Proposal</p> <p>Ques. 1. Ques. 2. Ques. 4. Ques. 5. Ques. 6. Ques. 8. Ques. 9. Ques. 10. Ques. 11. Ques. 12. Ques. 13. Ques. 16.</p>

<p>identified? Can expenditure that is financed with resources from hydrocarbon exploitation (IDH, royalties, etc.) be identified? Can public debt payment be clearly identified? Can new borrowing be clearly identified? Can the revenue sharing arrangement be seen clearly; for example, could the amount of money that would be received by the sub-departmental governments or the municipalities through transfers or by particular departmental secretariats or agencies be identified?</p>	
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SECTION N°2 (ENACTMENT)

Social Participation

<p>6. During the process of approval of the budget proposal, for example the 2010 budget proposal, did any committee of the Departmental Government hold public hearings on the structure and direction of the proposed budget to which you, or anyone else from your institution/organization, were invited to participate?</p>	<p>Section 3 Approval Ques. 11.</p>
<p>7. During the process of approval of the budget proposal, are you aware of any social organization that has successfully advocated for a change in the draft budget? YES/NO How/Why?</p>	
<p>8. During the process of approval of the budget proposal, do you feel that enough time is given to civil society organizations to discuss the content of the budget proposal?</p>	<p>Section 3 Approval Ques. 10.</p>
<p>9. Have you noticed whether the budget proposal, prior to enactment, includes the recommendations or agreements reached between the Departmental Government Executive and the civil society organizations? (Note: you were asked whether during the budget preparation process you attended workshops where the strategic direction of the budget was defined)</p>	

Familiarity with official documentation and quality of information.

<p>10. Regarding the budget proposal submitted by the Departmental Government (Executive) to the Departmental Council (legislature): When the Executive submitted the 2010 budget to the Council, did you receive that document? (Note: we are referring to the budget proposal that was already submitted to the Departmental Council).</p> <p>If so: In the document: Is there a review of the prior fiscal year and how it is linked to the goals of the Annual Operations Program (POA) of that budget period? Can you clearly identify the sources of financing of the budget? Can expenditure that is financed with resources from hydrocarbon exploitation (IDH, royalties, etc.) be clearly identified for the 2010 budget</p>	<p>Section 3 Approval Ques. 15.</p>
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<p>period? What type of revenue received by the Departmental Government can you not clearly identify in the document? Can the allocation of money by administrative level (agencies, offices, departmental secretariats, departmental services) be clearly identified? Can expenditure used for investment be distinguished from expenditure used for current expenses (salaries, purchase of goods and services, etc.)? Can allocation of money in terms of economic sector and function be identified? Can the public investment program and how it is financed be clearly identified? Can expenditure that is financed with resources from hydrocarbon exploitation (IDH, royalties, etc.) be identified? Can public debt payment be clearly identified? Can new borrowing be clearly identified? Can the revenue sharing arrangement be clearly understood; for example, could the amount of money that would be received by the sub-departmental governments or the municipalities through transfers or by particular departmental secretariats or agencies be identified?</p>	
<p>11. Do you know whether the Departmental Council commented on the budget proposal during the approval process, for example, for the 2010 budget proposal? If so: were those comments accepted by the Departmental Government, that is, did the comments get translated into changes in the budget proposal?</p>	<p>Section 3 Approval Ques. 14.</p>
<p>12. Do you know of any document that has been published by the Departmental Government explaining in simple terms the structure of the Departmental Government budget, the priorities set for the fiscal year, the linkage between that budget and the Annual Operations Program (POA), the resources that will be allocated to your district or region, the principal programs and projects that will be executed during that period. For example, when the 2009 budget was approved, did you receive an official document from the Departmental Government containing the items listed above. (Note on citizens' budget)</p>	<p>Section 3 Approval Ques. 16. Ques. 18.</p>
<p>13. By what means does the Departmental Government disseminate the budget proposal for the consideration of public opinion? Radio. TV. Print media. Inserts Fliers. Other.....</p>	

SECTION N°3 (EXECUTION)

Social Participation

14. During the Departmental Government budget execution process, did the Executive hold workshops with civil society organizations in order to discuss budget execution problems and potential adjustments to this document?	Section 3 Execution Ques. 36.
15. On how many occasions did the Departmental Government Executive convene civil society organizations to debate or discuss budget execution problems and potential adjustments to this document?	Section 3 Execution Ques. 36.
16. In the event that the Departmental Executive has held meetings with social organizations, in order to discuss budget execution problems, were decisions emerging from those assemblies binding, in other words, was your input somehow translated into changes or adjustments in implementing the budget?	Section 3 Execution Ques. 36.

Familiarity with official documentation and quality of information

17. During the budget execution process, did you receive documentation showing the budget execution progress and/or problems?	Section 3 Execution Ques. 19.
18. Are the reports made public by the executive detailed enough? (For example, are they broken down by economic sector, by administrative unit, by current expenditure, by functional expenditure, etc.)?	Section 3 Execution Ques. 21. Ques. 22. Ques. 23.
19. Do the reports compare actual execution to amounts programmed?	Section 3 Execution Ques. 24.
20. Have you confirmed that the reports prepared by the Departmental Government omit information on budget expenditures and revenues? If so, please explain.	Section 3 Execution Ques. 20. Ques. 28.
21. Do you know whether the Departmental Council has commented on budget execution, for example for the 2009 budget period? If so: What were the comments? What changes did they entail?	
22. How often do you receive budget execution reports from the Departmental Government? Monthly Quarterly Every six months Annually Don't receive reports. How much later do you receive it: for example, if you receive it on a quarterly basis, what period does the report actually cover, the three months of the quarter, the first two months of the quarter, etc.?	Section 3 Execution Ques. 25. Ques. 30.
23. In the past, have there been documented cases of irregularities in procurement processes?	
24. Does the Departmental Government usually release annual budget execution	Section

reports showing expenditures and revenue execution in detail, an explanation of results, and a comparison of programmed amounts to start of year amounts? If so How long after the end of the budget year are these annual reports released?	Execution Ques. 35. Ques. 36.
25. By what means does the Departmental Government make budget execution public? Radio TV Print media Inserts Fliers Other.....	

SECTION N°4 (MONITORING)

Social Participation

26. During the Departmental Government budget execution process, have you or your organization received or seen the internal audit reports of the Departmental Government?	Section 3 Execution Ques. 37.
27. After the fiscal year period has concluded, how much later does the Departmental Government release to organizations the overall audit report of the public budget of that period?	Section 3 Execution Ques. 36.
28. Has yours or any other organization filed a complaint for acts of corruption or irregularities in departmental government affairs in the last two years?	

Familiarity with official documentation and quality of information

29. Does the Departmental Government Executive make the internal and external audit reports available to the public?	
30. Does the Departmental Government Executive disclose to the public the recommendations proposed in the (internal and external) audit reports?	Section 3 Monitoring Ques. 45.
31. Out of all the cases of corruption or irregularities that were brought against departmental government officials, how many were identified in the (internal and external) audit reports?	
32. By what means does the Departmental Government make the (internal and external) audit report available to the public? Radio TV Print media Inserts Fliers Other.....	

6) Based on your experience and knowledge of the Departmental Government administration, what changes do you suggest to be made in the regulatory/legal framework in order to promote TRANSPARENT departmental government administration?

.....

7) During the process of budget preparation, has the Departmental Government institutionalized or formalized spaces of social participation in order to reach a consensus on strategic budget priorities for the following fiscal year? And do you believe that the suggestions and comments expressed by civil society are incorporated into the budget?

.....

8) Out of the documents listed below, mark which ones you had access to and how? (Explain whether the access was through the departmental government or otherwise); and rate the content.

Departmental Government Documents	Access to information	Score of content
○ Annual Operations Program		◀..... ▶ 1 very poor 50 neither poor nor good 100 very good
○ Departmental Government Executive's Budget Proposal		◀..... ▶ 1 very poor 50 neither poor nor good 100 very good
○ Enacted Budget		◀..... ▶ 1 very poor 50 neither poor nor good 100 very good
○ Citizens' Budget		◀..... ▶ 1 very poor 50 neither poor nor good 100 very good
○ Year-End Report		◀..... ▶

		1 very poor	50 neither poor nor good	100 very good
○ In-Year Reports		◀..... ▶		
		1 very poor	50 neither poor nor good	100 very good
○ Audit Report		◀..... ▶		
		1 very poor	50 neither poor nor good	100 very good