

Open Budget Survey 2023

Questionnaire

Honduras

May 2024

Country Questionnaire: Honduras

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2023

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento de Lineamientos de Política Presupuestaria 2023.

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

Mediante el Artículo No 8, de la Ley Orgánica del Presupuesto, se detalla que la duración del ejercicio fiscal del Sector Público comenzará el uno de enero y concluirá el treinta y uno de diciembre de cada

año. <https://www.poderjudicial.gob.hn/CEDIJ/Documents/Ley%20Org%C3%A1nica%20del%20Presupuesto.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento de Lineamientos de Política Presupuestaria 2023.

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

Según lo presentado en la Secretaría de Finanzas, el documento PBS 2023 se publicó el 13 de agosto del 2022.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
13/8/2022

Source:
En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento de Lineamientos de Política Presupuestaria 2023 (Formulado).
<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:
Según el Acuerdo Ejecutivo No 355-2022, Lineamientos de Política Presupuestaria 2023, fue creado el 08 de agosto del 2022 y fue publicado el 13 de agosto del 2022.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
La información sobre la fecha de publicación, se determino mediante JavaScript. Por lo tanto, se ha conocido la fecha exacta de publicación del documento en la página de la Secretaría de Finanzas. Asimismo, se puede encontrar la fecha de publicación en Carbon Dating the Web.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento de Lineamientos de Política Presupuestaria 2023 (Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

El documento se publicó dentro del plazo aceptado por la metodología OBS, dado que, se publicó el 13 de agosto del 2022, un mes antes de la presentación del Proyecto de Presupuesto del Ejecutivo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento de Lineamientos de Política Presupuestaria 2023 (Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

La información publicada en la Secretaría de Finanzas únicamente se encuentran en formato PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento de Lineamientos de Política Presupuestaria 2023 (Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

El documento se publica en la página web de la Secretaría de Finanzas y es accesible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Lineamientos de Política Presupuestaria 2023

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento de Lineamientos de Política Presupuestaria 2023 (Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

El documento de Lineamientos de Política Presupuestaria 2023, fue presentado como un Acuerdo Ejecutivo No 355-2022, creado el 08 de agosto 2022 y publicado en la página web de la Secretaría de Finanzas el 13 de agosto del 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

A la fecha, en Honduras, únicamente se realiza el Presupuesto Ciudadano al documento de Marco Macro Fiscal de Mediano Plazo (MMFMP) y en algunos casos al Proyecto de Presupuesto y el Presupuesto Aprobado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2023

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

De acuerdo a lo establecido en la Constitución de la República, en el Artículo 367, El proyecto de Presupuesto será presentado por el Poder Ejecutivo al Congreso Nacional, dentro de los primeros (15) quince días del mes de septiembre de cada año.

<https://www.poderjudicial.gob.hn/CEDIJ/Leyes/Documents/Constituci%C3%B3n%20de%20la%20Rep%C3%ABlica%20de%20Honduras%20%28Actualizada%202014%29.pdf>

Asimismo, en la Ley Orgánica del Presupuesto, Artículo 25, detalla que, el proyecto de Presupuesto General de Ingreso y Egresos de la República y el de las Instituciones Descentralizadas, con los componentes establecidos en el artículo 23 de esta Ley, serán presentados por el Poder Ejecutivo al Congreso Nacional a través de la Secretaría de Estado en el Despacho de Finanza, durante la primera quincena del mes de septiembre del año anterior al que regirá, para su correspondiente discusión y aprobación.

Con el fin de asegurar una apreciación integral de la gestión financiera pública, las aprobaciones legales del Presupuesto General de Ingresos y Egresos de la República y el de las Instituciones Descentralizadas constará en un solo Decreto Legislativo.

<https://www.tsc.gob.hn/web/leyes/Ley-Organica-del-Presupuesto.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Junto a las Normas de Ejecución se incluyen otros documentos como ser: Riesgos Fiscales

https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Riesgo-Fiscal-2023.pdf Gasto

Tributario https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Gasto-Tributario-2023.pdf

Marco Macro Fiscal Mediano Plazo 2023-2026 https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

Y una segunda tabla detallando el ingreso y el

gasto por Institución, ejemplo, https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822200_060.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. La información adicional proporcionada por el investigador confirma la valoración del equipo investigador aportada en EBP-4, que examina los enlaces a utilizar.

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

14/9/2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Medios de comunicación detallando la aprobación del proyecto de Presupuesto del Ejecutivo.

<https://www.elheraldo.hn/honduras/consejo-ministros-aprueba-presupuesto-general-republica-honduras-2023-BC10034731>

<https://proceso.hn/poder-ejecutivo-remite-al-congreso-proyecto-del-presupuesto-general-2023/>

Información publicada en las redes sociales de la Secretaría de Finanzas.

<https://twitter.com/SEFINHN/status/1570132828939079682>

Comment:

A través de los medios de comunicación nacional, se presenta que la Propuesta de Presupuesto del Ejecutivo se aprobó por el consejo de ministros el 12 de septiembre del 2022 y fue presentado al Congreso Nacional el 14 de septiembre del 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

El documento de Propuesta de Presupuesto del Ejecutivo se publicó en la página web de la Secretaría de Finanzas, el 16 de septiembre del año 2022. Por lo tanto, se emite el documento dentro del plazo específico de la metodología de OBS, es decir, tres meses antes de su aprobación.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

16/9/2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

El documento de Propuesta de Presupuesto del Ejecutivo se publicó en la página web de la Secretaría de Finanzas, el 16 de septiembre del año 2022. Por lo tanto, se emite el documento dentro del plazo específico de la metodología de OBS, es decir, tres meses antes de su aprobación.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La información sobre la fecha de publicación, se determinó mediante JavaScript. Por lo tanto, se ha conocido la fecha exacta de publicación del documento en la página de la Secretaría de Finanzas. Asimismo, se puede encontrar la fecha de publicación en Carbon Dating the Web.

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de Formulado).

<https://www.sefin.gob.hn/formulacion-y-aprobacion/>

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Los documentos de soporte del proyecto de presupuesto del ejecutivo son:

1) Exposición de Motivos Proyecto de Presupuesto 2023(Publicado el 14 de septiembre 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

2)Marco Macro Fiscal de Mediano Plazo 2023-2026(Publicado el 14 de septiembre 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

3)Informe Anual de Pasivo Contingentes (Publicado el 25 de noviembre del 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Riesgo-Fiscal-2023.pdf>

4) Gasto Tributario (Publicado el 14 de septiembre del 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Gasto-Tributario-2023.pdf>

5) Programa de Inversión Pública (Publicado 14 de septiembre del 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/inversiones/Programa-Inversion-Publica-2023.pdf>

Comment:

El documento proyecto de presupuesto del ejecutivo se publico dentro de los plazos aceptados por la metodología de OBS, ya que se publico el 16 de septiembre del 2022, mientras el legislativo aún lo esta considerando y antes de ser aprobado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En Presupuestos Aprobados y Proyectos de Presupuestos, segunda tabla, se encuentran los documentos que acompañan a las normas de ejecución presupuestaria que se entregan al Congreso Nacional. <https://www.sefin.gob.hn/formulacion-y-aprobacion/>

IBP Comment

La información adicional proporcionada por el investigador confirma la valoración inicial. Se confirma la respuesta dada por el investigador.

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

El proyecto de presupuesto del ejecutivo presentado por la Secretaría de Finanzas, no considera datos legibles fácilmente por una computadora, únicamente se encuentra en formato PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: El 1 de diciembre de 2022 (<https://www.iadb.org/es/noticias/honduras-inversiones-promovera-mayor-transparencia-y-rendicion-de-cuentas-publicas>) antes de la aprobación del presupuesto se lanzó la plataforma Honduras Inversiones que contiene la información en datos abiertos del presupuesto formulado, aprobado y ejecutado bajo las categorías económica, funcional y administrativa.

<https://hondurasinversiones.gob.hn/PresupuestoGeneral>

Researcher Response

La plataforma Honduras Inversiones representa una nueva herramienta que busca presentar información de manera más accesible; sin embargo, hasta el momento, no se ha encontrado en los documentos presupuestarios o en la página de la Secretaría de Finanzas un enlace que conduzca a esta plataforma para consultar o verificar la información. En esta nueva plataforma es posible descargar la información en formato Excel (<https://hondurasinversiones.gob.hn/DatosAbiertos>). Se menciona que estos datos son suministrados a través del Portal de Datos Abiertos de la Secretaría de Finanzas, con más detalles disponibles en sefin.gob.hn. A pesar de esta opción de descarga, se observa que la información descargada aún puede considerarse poco amigable para su utilización y no especifica si se descarga proyecto de presupuesto o presupuesto aprobado. En este sentido no consideramos que se modifique la respuesta seleccionada.

IBP Comment

De acuerdo con la metodología y para asegurar consistencia de evaluación entre países, siendo coherentes con lo que aceptamos en diferentes países, sería necesario ver una referencia explícita a la plataforma en los documentos de la Proyecto de Presupuesto General de Ingresos y Egresos de la República 2023, que vincule los documentos con los datos abiertos disponibles en el portal. Se confirma entonces la respuesta provista por el investigador de país, no se considera el uso del portal para responder preguntas referentes a EBP.

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in

soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

El documento de proyecto de presupuesto del ejecutivo se encuentra público y disponible al público en la página web de la Secretaría de Finanzas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Proyecto de Presupuesto General de Ingresos y Egresos de la República - Ejercicio Fiscal 2023

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de Formulado).

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

Los documentos de soporte del proyecto de presupuesto del ejecutivo son:

1) Exposición de Motivos Proyecto de Presupuesto 2023(Publicado el 14 de septiembre 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

2)Marco Macro Fiscal de Mediano Plazo 2023-2026(Publicado el 14 de septiembre 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

3)Informe Anual de Pasivo Contingentes (Publicado el 25 de noviembre del 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Riesgo-Fiscal-2023.pdf>

4) Gasto Tributario (Publicado el 14 de septiembre del 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Gasto-Tributario-2023.pdf>

5) Programa de Inversión Pública (Publicado 14 de septiembre del 2022)

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/inversiones/Programa-Inversion-Publica-2023.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, documentos, se obtiene el documento Proyecto de Presupuesto 2023 Versión Ciudadano

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

Para el documento de proyecto de presupuesto del ejecutivo se elaboró el documento de presupuesto ciudadano, publicado el 08 de diciembre del 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2022 Disposiciones (Presupuesto bajo la columna de aprobado).

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Comment:

En el año 2022, se realizó cambio de gobierno, por lo cual en el mes de abril se modificó el Presupuesto General de la República para el ejercicio Fiscal 2022. En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Modificación a las Normas de Ejecución Presupuestaria 2022 Disposiciones (Presupuesto bajo la columna de aprobado).

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/modificacion/modificacion_normas_ejecucion_presupuestaria_disposiciones_2022_GACETA_35894.pdf

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2023 Disposiciones (Presupuesto bajo la columna de aprobado).

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/aprobado/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

En cuanto al Presupuesto General de la República aprobado para el ejercicio fiscal 2023, no se utiliza porque se aprobó el 12 de enero del 2023 y se publicó el 16 de enero del 2023, por lo tanto se encuentra fuera de la fecha de corte de la encuesta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El presupuesto 2022 se aprobó en diciembre de 2021. https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf Posteriormente ante el cambio de Gobierno se modificó en abril 2022 el presupuesto aprobado previamente y es el que se operó durante el año 2022. https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/modificacion/modificacion_normas_ejecucion_presupuestaria_disposiciones_2022_GACETA_35894.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Con el fin de mantener la coherencia metodológica, se evaluó la versión disponible en diciembre de 2021 para los propósitos de la Encuesta de Presupuesto Abierto 2023.

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

10/12/2021

Source:

<https://hondudiario.com/portada/aprobado-el-presupuesto-general-para-el-2022-por-mas-de-308233-millones/>

Comment:

Fue aprobado del 10 de diciembre del año 2021, según lo establece el documento aprobado y los medios de comunicación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

b. Between two weeks and six weeks after the budget has been enacted

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2022 Disposiciones (Presupuesto bajo la columna de aprobado). Publicado el 30 de diciembre 2021
https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Comment:

El presupuesto fue aprobado por el Poder Legislativo el 10 de diciembre del 2021 y fue publicado en la página web de la Secretaría de Finanzas el 30 de diciembre 2021, por lo tanto, se considera que se publicó 20 días después de su aprobación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

30/12/2021

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2022 Disposiciones (Presupuesto bajo la columna de aprobado).

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La información sobre la fecha de publicación, se determinó mediante JavaScript. Por lo tanto, se ha conocido la fecha exacta de publicación del documento en la página de la Secretaría de Finanzas. Asimismo, se puede encontrar la fecha de publicación en Carbon Dating the Web.

Source:

Comment:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación, se obtiene el documento Normas de Ejecución Presupuestaria 2022 Disposiciones (Presupuesto bajo la columna de aprobado).

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación

<https://www.sefin.gob.hn/formulacion-y-aprobacion/>

se obtiene el documento Normas de Ejecución Presupuestaria 2022 Disposiciones (Presupuesto bajo la columna de aprobado).

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Comment:

El documento se publicó el 30 de diciembre 2021, por lo tanto, se encuentra dentro del plazo aceptado por la metodología de OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Además el documento ya mencionado, se encuentra información adicional por Institución y de Ingresos, en

<https://www.sefin.gob.hn/formulacion-y-aprobacion/> primera y segunda tabla Ejemplo: [https://www.sefin.gob.hn/download_file.php?](https://www.sefin.gob.hn/download_file.php?download_file=wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822200_060.pdf)

[download_file=wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822200_060.pdf](https://www.sefin.gob.hn/download_file.php?download_file=wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822200_060.pdf)

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación

<https://www.sefin.gob.hn/formulacion-y-aprobacion/>

se obtiene el documento Normas de Ejecución Presupuestaria 2022 Disposiciones (Presupuesto bajo la columna de aprobado).

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Comment:

El documento de presupuesto aprobado por el poder legislativo, no se encuentra en un formato que puede ser procesado fácilmente por una computadora, la Secretaría de Finanzas únicamente lo publica en formato PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: El 1 de diciembre de 2022 (<https://www.iadb.org/es/noticias/honduras-inversiones-promovera-mayor-transparencia-y-rendicion-de-cuentas-publicas>) antes de la aprobación del presupuesto se lanzó la plataforma Honduras Inversiones que contiene la información en datos abiertos del presupuesto formulado, aprobado y ejecutado bajo las categorías económica, funcional y administrativa.

<https://hondurasinversiones.gob.hn/PresupuestoGeneral>

Researcher Response

En la plataforma de Honduras Inversiones, se observa que, aunque existe una sección de datos abiertos que permite descargar la información en formatos CSV o Excel, la falta de una sección clara que indique si se trata del proyecto o de la información aprobada contribuye a que la información siga siendo poco amigable. Por lo tanto, se mantiene la respuesta original, ya que, aunque se presenta de varias clasificaciones la información, esta

no es legible para máquina.

IBP Comment

De acuerdo con la metodología y para asegurar consistencia de evaluación entre países, siendo coherentes con lo que aceptamos en diferentes países, sería necesario ver una referencia explícita a la plataforma en los documentos de la Presupuesto Aprobado 2022, que vincule los documentos con los datos abiertos disponibles en el portal. Se confirma entonces la respuesta provista por el investigador de país, no se considera el uso del portal para responder preguntas referentes a EB.

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación

<https://www.sefin.gob.hn/formulacion-y-aprobacion/>

se obtiene el documento Normas de Ejecución Presupuestaria2022 Disposiciones (Presupuesto bajo la columna de aprobado).

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Comment:

No aplica, dado que el documento se publica y se encuentra disponible al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Presupuesto Aprobado General de Ingresos y Egresos de la República Ejercicio Fiscal 2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Formulación y aprobación

<https://www.sefin.gob.hn/formulacion-y-aprobacion/>

se obtiene el documento Normas de Ejecución Presupuestaria 2022 Disposiciones (Presupuesto bajo la columna de aprobado). Presupuesto Aprobado General de Ingresos y Egresos de la República Ejercicio Fiscal 2022

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>

Answer:

a. Yes

Source:

<https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/02/Presupuesto-Ciudadano-2022.pdf>

Comment:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, en documentos se encuentra el Presupuesto Ciudadano para el ejercicio fiscal 2022 (Publicado 01/02/22)
<https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/02/Presupuesto-Ciudadano-2022.pdf>

Para esta pregunta se considera en Presupuesto Ciudadano correspondiente al FY 2022, dado que el Presupuesto Ciudadano del Presupuesto Aprobado de 2023 fue publicado dentro del periodo de tres meses desde la aprobación del presupuesto pero posterior a la fecha de corte de la Encuesta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

2023

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, se obtiene el documento Proyecto de Presupuesto Ciudadano 2023.

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Además del documento de presupuesto ciudadano https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf, También se cuenta con un sitio denominado presupuesto ciudadano brindando mayor información a los ciudadanos <https://www.sefin.gob.hn/presupuesto-ciudadano/>

IBP Comment

IBP agradece y toma nota de la información adicional proporcionado por el revisor.

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

El presupuesto ciudadano se encuentra disponible públicamente en la página web de la Secretaría de Finanzas.

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, se obtiene el documento Proyecto de Presupuesto Ciudadano 2023.

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

No aplicado, dado que el documento se encuentra publico y disponible para la población en la página web de la Secretaría de Finanzas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

8/12/2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, se obtiene el documento Proyecto de Presupuesto Ciudadano 2023.

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La información sobre la fecha de publicación, se determinó mediante JavaScript. Por lo tanto, se ha conocido la fecha exacta de publicación del documento en la página de la Secretaría de Finanzas.

Asimismo, se puede encontrar la fecha de publicación en Carbon Dating the Web.

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, se obtiene el documento Proyecto de Presupuesto Ciudadano 2023.

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are

referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Source:

El documento de presupuesto ciudadano se publico dentro del plazo aceptado por la metodología OBS, es decir, menos de tres meses de que la legislatura aprobará el presupuesto.

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, se obtiene el documento Proyecto de Presupuesto Ciudadano 2023.

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

Asimismo, en la página web de la Secretaría de Finanzas, en la sección de Perfiles Macro Fiscal, Documentos e informes, se presenta el Marco Macro Fiscal de Mediano Plazo 2023-2026 en formato amigable o ciudadano.

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/MMFMP-amigable-2023-2026.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Proyecto de Presupuesto 2023 Presupuesto Ciudadano

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, se obtiene el documento Proyecto de Presupuesto Ciudadano 2023.

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are

referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

Corresponde al Proyecto de Presupuesto 2023

Source:

Otro documento ciudadano que se publica es el Marco Macro Fiscal de Mediano Plazo 2023-2026

En la página web de la Secretaría de Finanzas, en la sección de Perfiles Macro Fiscal, Documentos e informes, se presenta el Marco Macro Fiscal de Mediano Plazo 2023-2026 en formato amigable o ciudadano.

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/MMFMP-amigable-2023-2026.pdf>

Adicionalmente, en la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, en documentos se encuentra el Presupuesto Ciudadano para el ejercicio fiscal 2022 (Publicado 01/02/22)

<https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/02/Presupuesto-Ciudadano-2022.pdf>

Para esta pregunta se considera en Presupuesto Ciudadano correspondiente al FY 2022, dado que el Presupuesto Ciudadano del Presupuesto Aprobado de 2023 fue publicado dentro del periodo de tres meses desde la aprobación del presupuesto pero posterior a la fecha de corte de la Encuesta.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2022

Source:

Comment:

Mediante el Artículo No 8, de la Ley Orgánica del Presupuesto, se detalla que la duración del ejercicio fiscal del Sector Público comenzará el uno de enero y concluirá el treinta y uno de diciembre de cada año.

<https://www.poderjudicial.gob.hn/CEDIJ/Documents/Ley%20Org%C3%A1nica%20del%20Presupuesto.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

c. At least every quarter, and within three months of the period covered

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y seguimiento, se encuentra informes trimestrales de la ejecución presupuestaria

I trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/01-trim/Informe_Tomo_I_Itrim_2022.pdf

II trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/02-trim/Evaluaciontomo1_Itrim_2022.pdf

III trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IITrim_2022.pdf

Comment:

El informe del primer trimestre fue publicado el 13 de mayo 2022, dentro de los tres meses que establece la metodología de OBP.

El informe del segundo trimestre fue publicado el 16 de agosto 2022, dentro de los tres meses que establece la metodología de OBP.

El informe del tercer trimestre fue publicado el 05 de diciembre 2022, dentro de los tres meses que establece la metodología de OBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

I Trimestre se publicó 13/05/2022

II Trimestre se publicó 16/08/2022

III Trimestre se publicó 05/12/2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y seguimiento, se encuentra informes trimestrales de la ejecución presupuestaria

I trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/01-trim/Informe_Tomo_I_Itrim_2022.pdf

II trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/02-trim/Evaluaciontomo1_IITrim_2022.pdf

III trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIITrim_2022.pdf

Comment:

Los informes entregados durante el año cumplen la metodología de OBS, dado que, se publican dentro de los tres meses de que termine el periodo de información.

Cabe destacar que, también se publican documentos sobre la ejecución presupuestaria de las instituciones de la Administración Pública.

Igualmente, en la página de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, Ejecución, se encuentra la información de ejecución presupuestaria mensual

<https://www.sefin.gob.hn/ejecucion-y-seguimiento/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La información sobre la fecha de publicación de los tres documentos, se determino mediante JavaScript. Por lo tanto, se ha conocido la fecha exacta de publicación del documento en la página de la Secretaría de Finanzas. Asimismo, se puede encontrar la fecha de publicación en Carbon Dating the Web.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y seguimiento, se encuentra informes trimestrales de la ejecución presupuestaria

I trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/01-trim/Informe_Tomo_I_Itrim_2022.pdf

II trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/02-trim/Evaluaciontomo1_IITrim_2022.pdf

III trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

Igualmente, en la página de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, Ejecución, se encuentra la información de ejecución presupuestaria mensual

<https://www.sefin.gob.hn/ejecucion-y-seguimiento/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

c. No

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y seguimiento, se encuentra informes trimestrales de la ejecución presupuestaria

I trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/01-trim/Informe_Tomo_I_Itrim_2022.pdf

II trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/02-trim/Evaluaciontomo1_IITrim_2022.pdf

III trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

Los documentos trimestrales publicados no se encuentran en un formato que se pueda ser procesado fácilmente por una computadora.

Por su parte, en la página de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, Ejecución, se encuentra la información de ejecución presupuestaria mensual, en formato amigable como ser Excel

<https://www.sefin.gob.hn/ejecucion-y-seguimiento/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

No aplica, dado que los documentos se encuentran disponibles para la población en la página de la Secretaría de Finanzas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

Informe de Seguimiento y Evaluación de la Ejecución Presupuestaria Física Y Financiera Tomo I - Primer Trimestre 2022 - Administración Pública

Informe de Seguimiento y Evaluación de la Ejecución Presupuestaria Física Y Financiera Segundo Trimestre - Administración Pública

Informe de Seguimiento y Evaluación de la Ejecución Presupuestaria Física Y Financiera al Tercer Trimestre 2022 - Administración Pública

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y seguimiento, se encuentra informes trimestrales de la ejecución presupuestaria

I trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/01-trim/Informe_Tomo_I_ltrim_2022.pdf

II trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/02-trim/Evaluaciontomo1_IItrim_2022.pdf

III trimestre

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>

Answer:

b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y Seguimiento, Informes de medio año, se encuentra el informe de medio año 2022

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

b. Nine weeks or less, but more than six weeks, after the midpoint

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y Seguimiento, Informes de medio año, se encuentra el informe de medio año 2022

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

Cabe destacar que, en el informe de medio año se encuentran otros informes como ser:
Informe de Seguimiento al Marco Macro Fiscal de Mediano Plazo 2023-2026 en Línea con el Decreto Legislativo No.30-2022.

INFORME DE LA SITUACIÓN Y LA EVOLUCIÓN DE LA DEUDA PÚBLICA DE LA ADMINISTRACIÓN CENTRAL DE HONDURAS (Preliminar)

Informe General de la Inversión Pública al II trimestre 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

16/8/2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y Seguimiento, Informes de medio año, se encuentra el informe de medio año 2022

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

Cabe destacar que, en el informe de medio año se encuentran otros informes como ser:

Informe de Seguimiento al Marco Macro Fiscal de Mediano Plazo 2023-2026 en Línea con el Decreto Legislativo No.30-2022.

INFORME DE LA SITUACIÓN Y LA EVOLUCIÓN DE LA DEUDA PÚBLICA DE LA ADMINISTRACIÓN CENTRAL DE HONDURAS (Preliminar)

Informe General de la Inversión Pública al II trimestre 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La información sobre la fecha de publicación, se determinó mediante JavaScript. Por lo tanto, se ha conocido la fecha exacta de publicación del documento en la página de la Secretaría de Finanzas.

Asimismo, se puede encontrar la fecha de publicación en Carbon Dating the Web.

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y Seguimiento, Informes de medio año, se encuentra el informe de medio año 2022

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y Seguimiento, Informes de medio año, se encuentra el informe de medio año 2022

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

El informe de medio año es publicado dentro del plazo aceptado por la metodología OBS, es decir, no más de tres meses después de la finalización del periodo a informar.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y Seguimiento, Informes de medio año, se encuentra el informe de medio año 2022

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

El informe de medio año no está en un formato que no puede ser procesado fácilmente por una computadora, dado que, se encuentra en formato PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y Seguimiento, Informes de medio año, se encuentra el informe de medio año 2022

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

No aplica, dado que el documento se encuentra disponible en la página web de la Secretaría de Finanzas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Informe de Revisión Presupuestaria de Medio año Gobierno Central 2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Ejecución y Seguimiento, Informes de medio año, se encuentra el informe de medio año 2022

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2021

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Liquidación, se encuentra el documento de fin de año. <https://www.sefin.gob.hn/liquidacion-presupuestaria/> asimismo, encontramos los informes en detalle como ser: Informe de Liquidación del Presupuesto de Ingresos y Egresos de la República y de las instituciones descentralizada <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

Con el documento de fin de año se publican los siguientes informes:

Informe Anual Gestión Institucional - 2021 (SCGG)

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-Anual-Gestion-Institucional-2021-SCGG.pdf>

Informe Sobre el Cierre Fiscal - 2021

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/2-Informe-sobre-el-Cierre-Fiscal-2021.pdf>

Informe General de la Inversión Pública - 2021

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/3-Informe-General-de-la-Inversion-Publica-2021.pdf>

Informe de la Deuda Pública de la Administración Central - 2021

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/4-Informe-de-la-Deuda-Publica-de-la-Administracion-Central-2021.pdf>

Informe Anual de Alianzas Público - Privadas 2021

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/5-Informe-Anual-de-Alianzas-Publico-Privadas-2021.pdf>

Gasto Tributario - 2021

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/6-Informe-Gasto-Tributario-2020-Perspectivas-2021-2022.pdf>

Estados Financieros de la Admón. Central, Ejercicio Fiscal 2021

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/Estados-Financieros-de-la-Admon-Central-Ejercicio-Fiscal-2021-final.pdf>

Informe Sobre la Situación Financiera Consolidada del Sector

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/INFORME-CONSOLIDADO-2021-VERSION-19-04-2022.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Existe también la liquidación por institución en segunda tabla de Presupuesto/Liquidación <https://www.sefin.gob.hn/liquidacion->

presupuestaria/

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

a. Six months or less after the end of the budget year

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Liquidación, se encuentra el documento de fin de año. <https://www.sefin.gob.hn/liquidacion-presupuestaria/> asimismo, encontramos los informes en detalle como ser: Informe de Liquidación del Presupuesto de Ingresos y Egresos de la República y de las instituciones descentralizada <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

25/4/2022

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Liquidación, se encuentra el documento de fin de año. <https://www.sefin.gob.hn/liquidacion-presupuestaria/> asimismo, encontramos los informes en detalle como ser: Informe de Liquidación del Presupuesto de Ingresos y Egresos de la República y de las instituciones descentralizada <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La información sobre la fecha de publicación, se determinó mediante JavaScript. Por lo tanto, se ha conocido la fecha exacta de publicación del documento en la página de la Secretaría de Finanzas. Asimismo, se puede encontrar la fecha de publicación en Carbon Dating the Web.

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Liquidación, se encuentra el documento de fin de año. <https://www.sefin.gob.hn/liquidacion-presupuestaria/> asimismo, encontramos los informes en detalle como ser: Informe de Liquidación del Presupuesto de Ingresos y Egresos de la República y de las instituciones descentralizada <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Liquidación, se encuentra el documento de fin de año. <https://www.sefin.gob.hn/liquidacion-presupuestaria/> asimismo, encontramos los informes en detalle como ser: Informe de Liquidación del Presupuesto de Ingresos y Egresos de la República y de las instituciones descentralizada <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de fin de año se encuentra dentro del plazo aceptado por la metodología de OBS, dado que se publicó en el mes de abril, es decir, antes de los 12 meses que establece OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Liquidación, se encuentra el documento de fin de año.

<https://www.sefin.gob.hn/liquidacion-presupuestaria/>

asimismo, encontramos los informes en detalle como ser: Informe de Liquidación del Presupuesto de Ingresos y Egresos de la República y de las instituciones descentralizada <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1->

Comment:

El informe de fin de año no está en un formato que puede ser procesado fácilmente por una computadora, ya que, únicamente se encuentra en formato PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Liquidación, se encuentra el documento de fin de año. <https://www.sefin.gob.hn/liquidacion-presupuestaria/> asimismo, encontramos los informes en detalle como ser: Informe de Liquidación del Presupuesto de Ingresos y Egresos de la República y de las instituciones descentralizada <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

No aplica, dado que el documento se encuentra disponible en la página web de la Secretaría de Finanzas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Informe de Liquidación del Presupuesto General de Ingresos y Egresos de la República y de las Instituciones Descentralizadas para el ejercicio fiscal 2021

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Liquidación, se encuentra el documento de fin de año.

<https://www.sefin.gob.hn/liquidacion-presupuestaria/>
asimismo, encontramos los informes en detalle como ser: Informe de Liquidación del Presupuesto de Ingresos y Egresos de la República y de las instituciones descentralizada <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2021

Source:

En la página web del Tribunal Superior de Cuentas, en la sección de Informes de Rendición de Cuentas se encuentra el informe de auditoría.
https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

En la página web del Tribunal Superior de Cuentas, en la sección de Informes de Rendición de Cuentas se encuentra el informe de auditoría.
https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

En cuanto a la fecha de publicación el documento de auditoría (07/09/22) se encuentra dentro del plazo aceptado por la metodología OBS, ya que, se público en menos de 9 meses después de terminar el año fiscal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

7/9/2022

Source:

En la página web del Tribunal Superior de Cuentas, en la sección de Informes de Rendición de Cuentas se encuentra el informe de auditoría.
https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

En cuanto a la fecha de publicación el documento de auditoría se encuentra dentro del plazo aceptado por la metodología OBS, ya que, se publicó en menos de 9 meses después de terminar el año fiscal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La información sobre la fecha de publicación, se determinó mediante JavaScript. Por lo tanto, se ha conocido la fecha exacta de publicación del documento en la página del Tribunal Superior de Cuentas. Asimismo, se puede encontrar la fecha de publicación en Carbon Dating the Web.

Source:

En la página web del Tribunal Superior de Cuentas, en la sección de Informes de Rendición de Cuentas se encuentra el informe de auditoría.
https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Source:

En la página web del Tribunal Superior de Cuentas, en la sección de Informes de Rendición de Cuentas se encuentra el informe de auditoría.
https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

El informe de auditoría es publicado dentro del plazo aceptado por la metodología OBS, ya que se publicó en menos de 9 meses después de la finalización del año fiscal.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

En la página web del Tribunal Superior de Cuentas, en la sección de Informes de Rendición de Cuentas se encuentra el informe de auditoría.
https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

El informe de auditoría no está en un formato legible que pueda ser procesado fácilmente por una computadora, únicamente se encuentra en formato PDF.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

En la página web del Tribunal Superior de Cuentas, en la sección de Informes de Rendición de Cuentas se encuentra el informe de auditoría.
https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

No aplica, dado que el documento se encuentra disponible a la población en la página web del Tribunal Superior de Cuentas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Informe de Rendición de la Cuenta General del Estado 2021

Source:

En la página web del Tribunal Superior de Cuentas, en la sección de Informes de Rendición de Cuentas se encuentra el informe de auditoría.
https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: a. Yes

Comments: Si existe una versión amigable de Rendición de Cuentas del Sector Público y Municipalidades 2021 https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/informe_rc_2021/mobile/index.html

Researcher Response

Después de una investigación en el sitio web del Tribunal Superior de Cuentas, se localizó un documento en versión amigable de la Rendición de Cuentas del Sector Público y las Municipalidades correspondiente al año 2020. Puedes encontrar el documento en el siguiente enlace: <https://www.tsc.gob.hn/index.php/rendicion-de-la-cuenta-general-del-estado/historico-de-informes-de-rendicion-de-cuentas/> En base a esta información, la respuesta "A" ha sido seleccionada.

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se actualiza la respuesta actual de "b" a "a". No se ocupa la versión amigable para 2021 dado que su fecha de publicación es fuera de la fecha de corte de la investigación. La fecha límite de investigación para la Encuesta de Presupuesto Abierto 2023 es el 31 de diciembre de 2022. El documento para 2021 fue creado en enero 2023, de acuerdo al registro interno de las propiedades del documento.

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

En la página web de la Secretaría de Finanzas se puede encontrar la información fiscal del gobierno (<https://www.sefin.gob.hn/>) como ser: Presupuesto aprobado, Presupuesto ejecutado, Presupuesto Ciudadano, Liquidaciones, entre otros. Igualmente, en la página web de SEFIN, en la plataforma Inteligencia de Negocios se presentan los datos actualizados a la fecha (<https://www.sefin.gob.hn/inteligencia-de-negocios-bisefin/>) como ser: la recaudación de ingresos, la ejecución presupuestaria por instituciones, la ejecución de la inversión pública, entre otro.

En el año 2022, la Secretaría de Finanzas y el Banco Interamericano de Desarrollo presentaron un portal que brinda información fiscal (<https://hondurasinversiones.gob.hn/>), como ser: Inversión Pública, Presupuesto, Presupuesto por Instituciones, Presupuesto Ciudadano, Contrataciones Públicas, entre otros. Igualmente, la página web del Banco Central de Honduras publica información sobre información fiscal del gobierno (<https://www.bch.hn/estadisticas-y-publicaciones-economicas/sector-fiscal>).

En la página web del Tribunal Superior de Cuentas se presentan los informes de auditoría (<https://www.tsc.gob.hn/web/#>).

Además, se creó el Portal Único de Transparencia donde detalla información de cada institución del Estado

(<https://portalunico.iaip.gob.hn/#/homeLanding>)

Por su parte, el Servicio de Administración de la Renta publica documentos y estudios fiscales (<https://www.sar.gob.hn/documentos-y-estudios/>)

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

En la plataforma de inteligencia de negocios de la Secretaría de Finanzas (<https://www.sefin.gob.hn/inteligencia-de-negocios-bisefin/>) en la sección archivos de Excel se pueden descargar información consolidada de ingreso y gasto del año fiscal.

En la página web Honduras Inversiones se encuentra la sección Datos Abiertos, donde se presenta la información consolidada del año fiscal, en formato de Excel. (<https://hondurasinversiones.gob.hn/DatosAbiertos>)

La página web de la Secretaría de Finanzas, en la Sección de Transparencia, Datos Abiertos, presenta los datos abiertos de la ejecución presupuestaria en formato de Excel. (<https://www.sefin.gob.hn/ejecucion-presupuestaria/>).

La página web de la Secretaría de Finanzas, en la sección de Perfil Macro Fiscal, Cuenta Financiera, presenta información de los ingresos, en formato de Excel. (<https://www.sefin.gob.hn/cuentas-financieras/>).

En la página web del Banco Central de Honduras, se encuentra información fiscal en formato de Excel. (<https://www.bch.hn/estadisticas-y-publicaciones-economicas/reportes-dinamicos/sector-fiscal/>)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

En la plataforma Inteligencia de Negocios de la Secretaría de Finanzas, en la sección Archivos de Excel, al descargar la información se puede seleccionar el año que se necesita. (<https://www.sefin.gob.hn/inteligencia-de-negocios-bisefin-ex/>)

En la página web de la Secretaría de Finanzas, sección Transparencia, Datos abiertos de la ejecución presupuestaria, se encuentra la información en formato de Excel, mensual y durante el periodo 2010-2022. (<https://www.sefin.gob.hn/ejecucion-presupuestaria/>)

En la página web de la Secretaría de Finanzas, Sección Perfil Macro Fiscal, Cuenta financiera, se presenta la opción de descargarlo en Excel y datos históricos, igualmente, presenta una sección de Serie Histórica Fiscal (<https://www.sefin.gob.hn/cuentas-financieras-series-historicas/>)

En la plataforma Honduras Inversiones, Datos Abiertos, tiene la opción de seleccionar el año que desea descargar la información. (<https://hondurasinversiones.gob.hn/DatosAbiertos>)

En la página web del Banco Central, se encuentra la información histórica sobre el Sector Fiscal, en formato de Excel. (<https://www.bch.hn/estadisticas-y-publicaciones-economicas/reportes-dinamicos/sector-fiscal>)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

En la página web de la Secretaría de Finanzas, en la sección de Perfil Macro Fiscal, Cuenta Financiera, se presenta Infografías de Indicadores

Fiscales (<https://www.sefin.gob.hn/cuentas-financieras-indicadores/>)

En la plataforma Inteligencia de Negocios de la Secretaría de Finanzas, se presenta la información en Power Bi, en este sentido, la información se encuentra en gráficos y tables. (<https://www.sefin.gob.hn/inteligencia-de-negocios-bisefin/>)

En la plataforma Honduras Inversiones, se presenta la información en gráficos y tablas. Ejemplo:

(<https://hondurasinversiones.gob.hn/PresupuestoGeneral>)

En la página web del Banco Central de Honduras, tiene la sección de reporte dinámico donde presenta la información en Power Bi, es decir, que genera gráficos y tablas. Ejemplo: (<https://www.bch.hn/estadisticas-y-publicaciones-economicas/reportes-dinamicos/sector-fiscal/financiamiento-externo-interno-ac-spnf>)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

En la Constitución de la República, Capítulo IV detalla sobre el Presupuesto General de la República.

[https://www.poderjudicial.gob.hn/CEDIJ/Leyes/Documents/Constituci%C3%B3n%20de%20la%20Rep%C3%ABlica%20de%20Honduras%20\(Actualizada%202014\).pdf](https://www.poderjudicial.gob.hn/CEDIJ/Leyes/Documents/Constituci%C3%B3n%20de%20la%20Rep%C3%ABlica%20de%20Honduras%20(Actualizada%202014).pdf)

La Ley Orgánica del Presupuesto determina los conceptos aplicables, los sistemas y subsistemas del Presupuesto, los documentos de soporte clave, los órganos responsables, contenido del documento de Presupuesto, lineamientos generales de política presupuestaria, de inversión y deuda pública, de ejecución y liquidación del presupuesto

<https://www.poderjudicial.gob.hn/CEDIJ/Documents/Ley%20Org%C3%A1nica%20del%20Presupuesto.pdf>

La Ley de Responsabilidad Fiscal define reglas fiscales en cuanto al déficit fiscal, exenciones y exoneraciones, transparencia, estimaciones de largo y mediano plazo en cuanto a las fuentes de ingresos, objetos de gasto.

<https://www.tsc.gob.hn/biblioteca/index.php/leyes/659-ley-de-responsabilidad-fiscal>

La Ley de Transparencia de Transparencia y Acceso a la Información Pública, tiene por finalidad el desarrollo y ejecución de la política nacional de transparencia, así como el ejercicio del derecho de toda persona al acceso a la información pública para el fortalecimiento del Estado de Derecho y consolidación de la democracia mediante la participación ciudadana.

https://www.tsc.gob.hn/web/leyes/Ley_de_Transparencia.pdf

Ley Orgánica del Tribunal Superior de Cuentas, tiene la función de regular la organización y funcionamiento del Tribunal Superior de Cuentas y sus dependencia.

https://www.tsc.gob.hn/web/ley_tsc.html

Código Tributario de Honduras

<https://www.tsc.gob.hn/biblioteca/index.php/codigos/699-codigo-tributario-decreto-no-170-2016>

Ley de la Administración Pública, encargada de establecer normas para el desarrollo de la Administración Pública.

<http://www.sefin.gob.hn/wp-content/uploads/leyes/LeyGeneralDeLaAdministracionPublica.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

En la Constitución de la República, Artículo 5, se detalla que el Gobierno de la República debe sustentarse en los principios de la soberanía popular, la autodeterminación de los pueblos y la democracia participativa, de los cuales se derivan la integración nacional, que implica participación de todos los sectores políticos en la Administración Pública, la estabilidad política y la paz social.

[https://www.poderjudicial.gob.hn/CEDIJ/Leyes/Documents/Constituci%C3%B3n%20de%20la%20Rep%C3%ABlica%20de%20Honduras%20\(Actualizada%202014\).pdf](https://www.poderjudicial.gob.hn/CEDIJ/Leyes/Documents/Constituci%C3%B3n%20de%20la%20Rep%C3%ABlica%20de%20Honduras%20(Actualizada%202014).pdf)

Ley Orgánica del Tribunal Superior de Cuentas, tiene la función de regular la organización y funcionamiento del Tribunal Superior de Cuentas y su dependencia.

https://www.tsc.gob.hn/web/ley_tsc.html

La Ley de Transparencia de Transparencia y Acceso a la Información Pública, tiene por finalidad el desarrollo y ejecución de la política nacional de transparencia, así como el ejercicio del derecho de toda persona al acceso a la información pública para el fortalecimiento del Estado de Derecho y consolidación de la democracia mediante la participación ciudadana.

https://www.tsc.gob.hn/web/leyes/Ley_de_Transparencia.pdf

Ley de Mecanismo de Participación Ciudadana, que tiene como objetivo regular los mecanismos de participación ciudadana.

https://www.tsc.gob.hn/web/leyes/Ley_de_mecanismos_de_participacion_ciudadana_2013.pdf

Mediante el Decreto Ejecutivo PCM 05-2022, por el cual, en su artículo 1, creó la Secretaría de Estado en los Despachos de Transparencia y Lucha Contra la Corrupción (STLCC), que tiene la finalidad de prevenir y combatir el flagelo de la corrupción en el ejercicio de la función pública y privada en apego a las directrices de la Presidencia de la República, en su agenda gubernamental, mediante el diseño, promoción, coordinación, supervisión y evaluación de las políticas, estrategias y programas anticorrupción, los que deberán fomentar la transparencia y las prácticas del buen gobierno.

<https://www.tsc.gob.hn/web/leyes/PCM-05-2022.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
Proyecto del Presupuesto General de la República 2023 <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822333.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023, documento de egreso por instituciones y fuente de financiamiento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822845.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 un documento soporte sobre los egresos presupuestario por clasificación funcional, es decir, lo destinado a salud, educación, seguridad, entre otros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Por clasificación funcional está adicionalmente el siguiente link como ejemplo https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822200_060.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Tras una nueva revisión y en consulta con el equipo investigador, se destaca que el enlace aportado por el revisor se refiere a una clasificación por objeto de gasto de la Secretaría de Salud. Sin embargo, no esta alineada con la pregunta que se refiere a la información en clasificación funcional.

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822845.pdf>

Comment:

El documento de egresos por clasificación funcional 2023 presentado por la Secretaría de finanzas es compatible con los estándares internacional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Además está disponible la clasificación funcional bajo el estándar el siguiente link como ejemplo:
https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822200_060.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Tras una nueva revisión y en consulta con el equipo investigador, se destaca que el enlace aportado por el revisor se refiere a una clasificación por objeto de gasto de la Secretaría de Salud. Sin embargo, no está alineada con la pregunta que se refiere a la información en clasificación funcional.

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**GUIDELINES:**

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822271.pdf>

Proyecto de Presupuesto del Poder Ejecutivo <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

La Secretaría de Finanzas presentó documento de soporte presupuestario detallado por clasificación económica, asimismo, en las primeras páginas de la propuesta de Presupuesto de Ejecutivo se detalla más información.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La clasificación económica se puede obtener además en el siguiente link, <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822845.pdf>

IBP Comment

IBP agradece y toma nota del comentario del revisor. Tras una nueva revisión y en consulta con el equipo investigador, se destaca que el enlace aportado por el revisor se refiere a una clasificación por institución y finalidad. Sin embargo, no está alineada con la pregunta que se refiere a la información en clasificación económica.

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**GUIDELINES:**

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822271.pdf>

Proyecto de Presupuesto del Poder Ejecutivo <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

La propuesta de Presupuesto del Ejecutivo y documento de soporte presupuestario 2023 por clasificación económica son compatible con las normas internacionales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ver siguiente link <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822845.pdf>

IBP Comment

IBP agradece y toma nota del comentario del revisor. Tras una nueva revisión y en consulta con el equipo investigador, se destaca que el enlace aportado por el revisor se refiere a una clasificación por institución y finalidad. Sin embargo, no está alineada con la pregunta que se refiere a la información en clasificación económica.

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**GUIDELINES:**

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822377.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 un documento soporte sobre los egresos presupuestario por programa, es decir, presenta el detalle por programa de instituciones.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822875.pdf>

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822881.pdf>

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00825523.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 un documento soporte sobre los egresos presupuestario por un periodo plurianual y por las tres clasificaciones de gasto, es decir, administrativa, económica y funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Economic classification

Functional classification

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822875.pdf>

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822881.pdf>

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00825523.pdf>

Comment:

La Secretaría de Finanzas presentó en el proyecto de presupuesto 2023 los documento soporte sobre los egresos presupuestario por un periodo plurianual y por las tres clasificaciones de gasto, es decir, administrativa, económica y funcional.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**Comments:** Para clasificación económica ver siguiente link, https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00825523.pdf**IBP Comment**

Se toma nota y agradece el comentario del revisor. Sin embargo, se resalta que el enlace aportado corresponde a una presentación del "Presupuesto de Egresos por Finalidad y Función", y no está alineada con la clasificación económica. Se mantiene la respuesta en base a las evidencias presentadas por el equipo investigador.

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**GUIDELINES:**

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful

when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

Comment:

Para el 2023, no se presenta información sobre el Presupuesto por Programa Plurianual.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Comments: <https://www.sefin.gob.hn/presupuesto-2023/> En el marco fiscal de mediano plazo se consigna toda esta informacion

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor. Durante una verificación de consistencia de IBP, tras una nueva revisión y en consulta con el equipo investigador, quienes indican que "según la información compartida por el par revisor, se recomienda consultar el documento del Marco Macro Fiscal de Mediano Plazo (<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>), que detalla información para los años 2023, 2024 y 2025. Sin embargo, es importante destacar que la información proporcionada se enfoca en ingresos, clasificación funcional, económica y institucional, sin ofrecer detalles específicos por programa." En este sentido, y dado que no se identificó una presentación programática del gasto en el referido documento, se mantiene la actual respuesta de "D".

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/anexo2.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 los documento soporte sobre los ingresos, en el cual se detalla las fuente individuales de los ingresos, es decir, desglosada por impuestos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/anexo1.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 los documento soporte sobre los ingresos, en el cual se detalla los ingresos no tributarios, es decir, el detalle por subvenciones, ingresos de la propiedad, venta de bienes y servicios, entre otros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del

proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Asimismo, se encuentra la clasificación de los ingresos por categoría <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822851.pdf>

Comment:

En el Marco Macro Fiscal de Mediano Plazo del 2023-2026 en el capítulo de Perspectivas Fiscales 2022–2023 Sector Público No Financiero se presenta la estimación plurianual de los ingresos, véase la página 93-94.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822851.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 los documento soporte sobre los ingresos, en el cual se detalla las fuentes individuales de ingresos presentadas por un periodo de varios años.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the entire budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the entire budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
Exposición de motivos
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Marco Macro Fiscal de Mediano Plazo

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Comment:

En el documento de Exposición de Motivos, presentado por la Secretaría de Finanzas, en la página 22 a la 25, se presenta los resultados de la deuda pública en el 2022 y las estimaciones para los siguientes años.

el Marco Macro Fiscal de Mediano Plazo se refleja resultados de la deuda pública, en la página 83 se detalla la deuda pública de la Administración Central 2018 al 2023, asimismo, se detalla por la deuda interna y externa, y la representación del PIB. En la página 80 se presenta el pago de intereses de la deuda interna y externa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: En la página 23 de la exposición de motivos se presenta el saldo de la deuda y proyección 2022 y 2023. En la página 23 de la exposición de motivos se presenta el saldo de la deuda por tipo de interés y proyección al 2022 En la página 24 de la exposición de motivos se presenta el financiamiento interno y externo del 2021 al 2025 https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf En la página 80 del Marco Macrofiscal se presenta la estimación de los pagos de intereses de la deuda 2021 y 2022 https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

IBP Comment

Se toma nota y agradece el comentario del revisor. En el documento de Exposición de Motivos, específicamente en la página 23, tabla 7, se detalla la

información sobre las estimaciones de la deuda total. En consulta con el equipo investigador, se determina que tras examinar el Marco Macro Fiscal de Mediano Plazo, coincidimos en que la información más precisa se encuentra en las páginas 84-85, donde se detalla específicamente al pago de intereses para 2023. En este sentido, se ajusta la respuesta de "B" a "A".

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year
The central government's total debt burden at the end of the budget year

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

Exposición de motivos

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Marco Macro Fiscal de Mediano Plazo

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Comment:

En el documento de Exposición de Motivos, presentado por la Secretaría de Finanzas, en la página 22 a la 25, se presenta los resultados de la deuda pública en el 2022 y las estimaciones para los siguientes años.

el Marco Macro Fiscal de Mediano Plazo se refleja resultados de la deuda pública, en la página 83 se detalla la deuda pública de la Administración Central 2018 al 2023, asimismo, se detalla por la deuda interna y externa, y la representación del PIB. En la página 80 se presenta el pago de intereses de la deuda interna y externa.

Peer Reviewer

Opinion: Disagree

Suggested Answer: También incluye el monto total de la deuda en la página 23 de la Exposición de Motivos: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer: The central government's total debt burden at the end of the budget year: En la página 23 de la exposición de motivos se presenta el saldo de la deuda y proyección 2022 y 2023. The interest payments on outstanding debt for the budget year: En la página 23 de la exposición de motivos se presenta el saldo de la deuda por tipo de interés y proyección al 2022 En la página 80 del Marco Macrofiscal se presenta la estimación de los pagos de intereses de la deuda 2021 y 2022 https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf The amount of net new borrowing required during the budget year: En la página 24 de la exposición de motivos se presenta el financiamiento interno y externo del 2021 al 2025 https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf

IBP Comment

Se toma nota y agradece el comentario del revisor. En consulta con el equipo investigador, se determina que: En el documento de Exposición de Motivos, específicamente en la página 23, tabla 7, se detalla la información sobre las estimaciones de la deuda total. Tras examinar el Marco Macro Fiscal de Mediano Plazo, coincidimos en que la información más precisa se encuentra en las páginas 84-85, donde se detalla específicamente al pago de intereses para 2023. En este sentido, se marca la opción "The central government's total debt burden at the end of the budget year".

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
Exposición de motivos
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Comment:

En el documento de soporte de Exposición de motivos, de la página 23 a la 24, de detalla la información sobre la deuda total desglosada por deuda interna y deuda externa, las tasas de interés, el endeudamiento por títulos y valores y los desembolsos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Whether the debt is domestic or external
Information beyond the core elements (please specify)

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del

proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Comment:

En el Marco Macro Fiscal de Mediano Plazo en la página 98, se presenta la estimación de la deuda pública y el porcentaje de representación del PIB y detallada por deuda interna y externa. Asimismo, se presenta el análisis de sostenibilidad de la deuda.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Comment:

En el Marco Macro Fiscal de Mediano Plazo 2023-2026, en el capítulo Perspectivas Macroeconómicas 2022 y 2023, página 60, se presenta la información sobre el crecimiento del PIB, Inflación y tasa de interés. Asimismo, se añade información sobre el sector internacional, sector externo y sector monetario.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: Además de las variables centrales, se presenta información de Exportaciones, Importaciones, Remesas, Inversión Extranjera Directa entre otras. (Página 62) https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

IBP Comment

Se toma nota y agradece el comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se ha cambiado la respuesta, tomando en consideración las siguientes observaciones: - Favor notar que la información indicada por el revisor de gobierno en página 62 es hasta 2022. - De igual forma, el capítulo citado originalmente "Perspectivas Macroeconómicas 2022 y 2023", en la página 60, si bien se titula 2023, no presenta información para FY2023. - Se visualiza la información para 2023 esparcida en diferentes cuadros/paginas en: "9 Marco Macroeconómico 2023-2026", páginas 88 a 91 "Cuadro No. 37 - Proyección de Indicadores Macroeconómicos (2021-2026)", página 90 "Cuadro 1. Honduras: Marco de sostenibilidad de la deuda pública del SPNF, escenario base, 2022-2042" página 115 (del pdf) tiene debajo una sección denominada: Principales supuestos macroeconómicos y fiscales "Cuadro No.39, Cuenta Financiera: Administración Central, 2021-2026" - PIB Nominal. En base a estas evidencias, se ajusta la calificación de "B" a "A".

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Nominal GDP level

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Comment:

En el Marco Macro Fiscal de Mediano Plazo 2023-2026, en el capítulo Perspectivas Macroeconómicas 2022 y 2023, página 60, se presenta la información sobre el crecimiento del PIB, Inflación y tasa de interés. Asimismo, se añade información sobre el sector internacional, sector externo y sector monetario.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Tambien se incluye el nivel del PIB nominal en la página 142 <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Government Reviewer

Opinion: Agree

Comments: Ver también páginas 90 a la 93 https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

IBP Comment

Favor consultar el comentario de IBP en q.15. En consonancia con la respuesta seleccionada en q.15, aquí también se indica "Nivel del PIB nominal"

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).
- The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget <https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Comment:

En el Marco Macro Fiscal de Mediano Plazo 2023-2024, en la página 108, se presenta la Sostenibilidad de la Deuda Pública, seguido por el análisis de la Sostenibilidad Fiscal. Por lo tanto, no cumple con los requisitos de la metodología de OBS, dado que, únicamente se refiere a la deuda pública.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: En el marco fiscal de mediano plazo se incluye un Análisis de Sostenibilidad Fiscal (ASD), el cual incorpora un ajuste fiscal en el SPNF,

de alrededor de 2.5pp del PIB durante el período 2020-2026. Con base en ello, considero que la respuesta C, es la más adecuada

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

Comments: De la página 135 a la 145 se presentan 3 escenarios con sus supuestos básicos https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

IBP Comment

Se toma nota y agradecen los comentarios de los revisores. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se ha cambiado la respuesta, tomando en consideración las siguientes observaciones: - Al respecto, cabe indicar que la pregunta hace referencia explícita a mostrar el impacto de diferentes variables macroeconómicas en el presupuesto. Se espera entonces la información "core" del análisis de sensibilidad muestre cómo los indicadores de inflación, tasa de interés y crecimiento real del PIB afectarán las estimaciones de ingresos, gastos y deuda. - En Marco Macro Fiscal de Mediano Plazo, observamos que entre las páginas 135 y 145 se presentan tres escenarios (base, con ajustador de inversión, conservador) con cambios en algunas variables macroeconómicas, pero no para todas, faltando por ejemplo las tasas de interés, y presentando proyecciones de ingresos y gastos ante cada uno de estos escenarios pero excluyendo información sobre la deuda. Para concluir, y revisada la evidencia disponible, se actualiza la respuesta de "D" a "C", en base a que se presenta información, pero excluye algunos elementos centrales.

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

d. No, information that shows how new policy proposals affect expenditure is not presented.

Source:

Comment:

No existe evidencia de que el ejecutivo presente un documento como las nuevas políticas afectan el gasto.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Comments: En el tomo I del proyecto de presupuesto denominado exposición de motivos se encuentra esta información

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Comments: En la página 139 se presenta una nueva política de una empresa pública que afecta el balance financiero del sector público. <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

IBP Comment

IBP agradece y toma nota de los comentario de los revisores. Se realizó una verificación de consistencia de IBP, y se consultó con el equipo de investigación, quienes señalan que "al revisar los comentarios de los revisores, así como la información señalada en el documento de exposición de motivos y en la página 139 del Marco Macro Fiscal de Mediano Plazo, específicamente en relación al escenario No.1 de variables macroeconómicas, mantenemos la selección de la respuesta D. Esta decisión se fundamenta en que la pregunta se centra en el impacto que generan las nuevas políticas en el gasto, y según nuestra evaluación, esa información no está disponible en los documentos examinados." Si bien la Exposición de motivos hace mención al "Nuevos proyectos de inversión" para el cálculo de los gastos, no se presenta mayor detalle, y la información presentada no distingue entre políticas nuevas y existentes. En este sentido, se mantiene la respuesta actual de "D".

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:**Comment:**

No existe evidencia de que el ejecutivo presente un documento como las nuevas políticas afectan los ingresos.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Comments: En el tomo I del proyecto de presupuesto denominado exposición de motivos se encuentra esta información

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: En el inciso 5 página 69 indica que no existirá nuevas cargas tributarias. <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

IBP Comment

IBP agradece y toma nota de los comentario de los revisores. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, no se logró identificar evidencia suficiente que respaldara un cambio en la respuesta. Más allá de modificaciones de creación de impuestos, existente otras medidas que pueden afectar los ingresos. El equipo investigador señaló que "haciendo referencia a la pregunta 18, que trata sobre la creación de nuevas políticas y si hay alguna explicación en algún documento sobre cómo estas nuevas políticas afectan los ingresos presupuestarios. Revisando el documento de lineamientos de política presupuestaria (<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>), en las páginas 19 a 22, se detalla la información sobre la política de ingresos; no obstante, no se especifica cómo estas políticas recién establecidas impactarán en los ingresos presupuestarios. En este sentido, mantenemos la respuesta D, ya que no se ha encontrado información sobre el impacto de estas políticas en los ingresos." La información presentada no distingue entre políticas nuevas y existentes (más allá de nuevas cargas tributarias). En este sentido, se mantiene la respuesta actual de "D".

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

Económica: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822267.pdf>

Administrativa: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822377.pdf>

Funcional: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822348.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 los documento soporte sobre los egresos presupuestario en los años anteriores y clasificado por tipo de gasto, esto es, económico, administrativa y funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822377.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte sobre los egresos presupuestario de años anteriores y detallado por programa individual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Comment:

En el documento de Exposición de Motivos, de la página 9 a la 11 se presenta las nuevas estimaciones de los gastos, dado que, en el 2022 se reformuló el Presupuesto General de la República.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

Económica: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822267.pdf>

Administrativa: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822377.pdf>

Funcional: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822348.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 los documento soporte sobre los egresos presupuestario para más de un año antes del año presupuestario y clasificado por tipo de gasto, esto es, económico, administrativa y funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

Económica: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822267.pdf>

Administrativa: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822377.pdf>

Funcional: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822348.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 los documento soporte sobre los egresos presupuestario clasificado por tipo de gasto, esto es, económico, administrativa y funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?**GUIDELINES:**

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822377.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 los documento soporte sobre los egresos presupuestario para más de un año antes del año presupuestario y detallado por programas individuales.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

b. Three years prior to the budget year (BY-3).

Source:

Comment:

No existe evidencia que el ejecutivo presenta información sobre los gastos y sus resultados reales.

Peer Reviewer
Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: La pregunta hace referencia a los gastos ejecutados

Government Reviewer
Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor. Durante una verificación de consistencia de IBP, tras una nueva revisión y en consulta con el equipo investigador, quienes indican que "de acuerdo con la descripción de la pregunta, que indica que el año BY-1 generalmente no ha finalizado cuando se elabora la propuesta de presupuesto, y considerando que un gobierno que actualiza toda su información sobre gastos para el BY-2 reflejando lo que realmente sucedió, en lugar de depender de estimaciones, demuestra buenas prácticas de gestión financiera pública. En este contexto, la opción B parece ser apropiada, especialmente al tomar en cuenta la información de la página 94, cuadro No. 39, que especifica que la información completa se encuentra en BY-3 y existen estimaciones para BY-2." Se observa información en el Marco Macro Fiscal de Mediano Plazo (MMFMP) páginas 31 y 94: info para BY-3 (2020) y para BY-2 (2021). <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf> [BY= 2023 / BY-1= 2022/ BY-2= 2021/ BY-3= 2020] Sin embargo, la información para BY-2 (2021) está marcada como preliminar. En este sentido, se ajusta la actual respuesta de "D" a "B".

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/anexo2.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte sobre los ingresos presupuestario presentados por categoría, como ser: Ingresos Tributarios e Ingresos No Tributarios en años anteriores.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/anexo2.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte sobre los ingresos presupuestario, presentados por fuentes individuales de años anteriores.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto:

Marco Macro Fiscal de Mediano Plazo

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Exposición de Motivos 2023

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte sobre la actualización de las estimaciones originales de los ingresos del año anterior, dado que, en el 2022 se reformuló el Presupuesto General de la República, en el Marco Macro Fiscal de Mediano Plazo se actualiza la información. Véase la sección 7 Perspectivas Fiscales 2022–2023 Sector Público No Financiero, página 77, donde detalla la información de la Administración Central y actualiza la estimación de los ingresos de acuerdo al Decreto Legislativo No.03-2022.

Igualmente, en el documento de Exposición de Motivos, de la página 12 a la 13 se presentan las estimaciones de los ingreso del año anterior.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/anexo2.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte sobre los ingresos presupuestario, presentados por categoría, como ser: Ingresos Tributarios y Ingresos No Tributarios durante más de un año antes del año presupuestario.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/anexo2.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte sobre la fuente individuales de los ingresos durante más de un año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Three years prior to the budget year (BY-3).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Comment:

En los documentos de presupuesto de respaldo, como ser el Marco Macro Fiscal de Mediano Plazo se refleja resultados reales de ingresos del año fiscal 2021. Véase la página 29-30, Situación Fiscal 2021.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: Hay datos de 2021

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor. Durante una verificación de consistencia de IBP, tras una nueva revisión y en consulta con el equipo investigador, quienes indican que "al revisar la página 31, se dispone de información sobre los ingresos del BY-3 (2020) con datos reales y del BY-2 (2021) con datos preliminares. Asimismo, en la página 94 se encuentra información real del BY-3 (2020) y datos preliminares del BY-2 (2021). Por consiguiente, se considera que la respuesta B es la opción más apropiada en esta situación, ya que indica que la información completa se encuentra en BY-3 y hay estimaciones para BY-2." Se observa información en el Marco Macro Fiscal de Mediano Plazo (MMFMP) páginas 31 y 94: info para BY-3 (2020) y para BY-2 (2021). <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf> [BY= 2023 / BY-1= 2022/ BY-2= 2021/ BY-3= 2020] Sin embargo, la información para BY-2 (2021) está marcada como preliminar. En este sentido, se mantiene la actual respuesta de "B".

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

Marco Macro Fiscal de Mediano Plazo

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Exposición de motivos

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Comment:

En los documentos de presupuesto de respaldo, como ser el Marco Macro Fiscal de Mediano Plazo se refleja resultados de la deuda pública, en la página 83 se detalla la deuda pública de la Administración Central 2018 al 2023, asimismo, se detalla por la deuda interna y externa, y la representación del PIB. En la página 80 se presenta el pago de intereses de la deuda interna y externa del año 2022. En la página 98 se encuentra detalle del endeudamiento público del 2021 al 2026.

En el documento de exposición de motivos, de la página 22 a la 24, se encuentra el detalle el saldo de la deuda pública total, tipo de tasa de interés, comportamiento de la deuda pública y los desembolsos, durante el periodo del 2021 al 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Ver: https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto Marco Macro Fiscal de Mediano Plazo <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Exposición de Motivos

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Comment:

En los documentos de presupuesto de respaldo, como ser el Marco Macro Fiscal de Mediano Plazo se refleja resultados de la deuda pública del año 2021, en la página 51, se detalla la deuda pública del Sector Público No Financiero, detallando cuanto ha sido del 2018 al 2021, en la página 57, se detalla la deuda interna y externa de la Administración Central, asimismo, por lo organismos recibidos.

En el documento exposición de motivos, pagina 23, tabla 7, se detalla las cifras de la deuda pública total de la Administración central, durante el periodo del 2021 al 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

Comment:

Para el año 2023 no existe evidencia de que se presentó información sobre fondos extrapresupuestarios

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: En la evaluación anterior se consideraba el uso de fideicomisos como fondos extra presupuestarios. Mediante Decreto Legislativo 66-2022 en la que aprueban derrogar el uso de fideicomisos y la liquidación de los existentes. https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf Página 33 inciso 6.

IBP Comment

IBP agradece y toma nota del comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador y el revisor anónimo, y se determinó: Si bien es cierto que mediante el Decreto Legislativo 66-2022, emitido en mayo de 2022, se aprobó la derogación del uso de fideicomisos y la liquidación de los existentes, algunos de estos procesos de liquidación se llevaron a cabo hasta 2023. Por consiguiente, cabría esperar que en el *Proyecto de Presupuesto General de Ingresos y Egresos de la República - Ejercicio Fiscal 2023*, presentado al Congreso Nacional el 14 de septiembre del 2022, se publicara información acerca de los fideicomisos que aún no habían sido liquidados. Se aporta enlace [1] del Banco Central, donde se detalla el estado de cada uno de los fideicomisos. A modo de ejemplo, en el caso del Fideicomiso BCH-FG MIPYMES, se informa que hasta el 17 de julio de 2023 se formalizó el Acta de Liquidación por parte del fiduciario y fideicomitente. Posteriormente, el 23 de agosto de 2023, se remitió al Banhprovi el Finiquito Formal por la Liquidación del mencionado fideicomiso. Conforme se indica en el inciso 6 (página 33) de la Exposición de Motivos, el proceso de liquidación continuaba en curso, por lo tanto, sería razonable esperar que en el Proyecto de Presupuesto General de Ingresos y Egresos de la República - Ejercicio Fiscal 2023 se incluyera información sobre los fideicomisos que aún estaban pendientes de liquidación. En este sentido, en consistencia metodológica, se mantiene la calificación actual "D". [1] <https://www.bch.hn/acerca-del-bch/fideicomiso#:~:text=66%2D2022%2C%20procedi%C3%B3%20a%20la,Liquidaci%C3%B3n%20del%20Fideicomiso%20BCH%2DBanhprovi>.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

Comment:

Para el año 2023, no existe evidencia de que se elaboró el documento consolidado de los fondos extrapresupuestarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: En la página 91 del documento Marco Macro Fiscal de Mediano Plazo 2023-2026 se presenta el Balance del Sector Público no Financiero, cuadro 38 página 91. Igualmente en las páginas 72 y 73 cuadros 22 y 23 se presenta Balance del Sector Público no Financiero. https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

IBP Comment

Favor ver comentario de IBP en q.33; dado que no se presenta información sobre fondos extrapresupuestarios, no están dadas las condiciones para sostener un cambio de respuesta.

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822195_040.pdf

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

Por medio de la Secretaría de Gobernación, Justicia y Descentralizada, se presentan las transferencias intergubernamentales, asimismo, en las Disposiciones de la República capítulo XVII de municipalidades (página 132) se presenta el detalle de cómo se transfieren los fondos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of

answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

Proyecto de Presupuesto General de la República

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Atención integral de la Mujer

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/R00823027_AC.pdf

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/R00823027_AD.pdf

Cambio Climático

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Politica-Cambio-Climatico-2023.pdf>

Comment:

En el Proyecto de Presupuesto General de la República 2023, en el capítulo V, se detalla el enfoque de género en el presupuesto, sin embargo, este capítulo no se detalla el impacto financiero, excepto la asignación presupuestaria de la Secretaría que está encargada de los asuntos de la mujer.

Asimismo, se encuentra los documentos de atención integral a la mujer, donde se detalla la asignación presupuestaria a las instituciones con respecto a la política de gobierno. Igualmente, se elabora el presupuesto consolidado con respecto al cambio climático.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: También se indica estrategia de reducción de la pobreza: https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00823029.pdf Acá se puede encontrar una descripción

https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/aprobado/Descentralizadas/Introduccion.pdf

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota y agradece el comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se ha cambiado la respuesta, tomando en consideración las siguientes observaciones: - Se consideran las presentaciones muestras alternativas de los gastos siguientes: Cambio Climático

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Politica-Cambio-Climatico-2023.pdf> Estrategia de reducción de la

pobreza: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00823029.pdf>
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/aprobado/Descentralizadas/Introduccion.pdf> - La presentación de Ciudad Mujer se constituye en una presentación de los recursos destinados a un programa específico (y cuánto aporta cada institución), más no una muestra integral del impacto de financiero de las políticas presupuestarias con enfoque de género en la ciudadanía. Los lineamientos de la OBS, estipulan que, para responder esta pregunta, la presentación alternativa debe ser diferente de las presentaciones (como las clasificaciones administrativas, funcionales o económicas, o la presentación por programas) utilizadas para responder otras preguntas. En este caso, la presentación por programa ya ha sido abordada en la pregunta 6, las exhibiciones del programa son parte de la presentación del presupuesto regular y, por lo tanto, no constituyen una muestra alternativa. Para concluir, y revisada la evidencia disponible, se mantiene la calificación B en base a la presentación de Cambio Climático y Estrategia de reducción de la pobreza.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Impacts of budget policies on climate
Impacts of budget policies by income

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
Proyecto de Presupuesto General de la República
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Atención integral de la Mujer

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/R00823027_AC.pdf
https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/R00823027_AD.pdf

Cambio Climático

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Politica-Cambio-Climatico-2023.pdf>

Comment:

En el Proyecto de Presupuesto General de la República 2023, en el capítulo V, se detalla el enfoque de género en el presupuesto, sin embargo, este capítulo no se detalla el impacto financiero, excepto la asignación presupuestaria de la Secretaría que está encargada de los asuntos de la mujer. Asimismo, se encuentra los documentos de atención integral a la mujer, donde se detalla la asignación presupuestaria a las instituciones con respecto a la política de gobierno. Igualmente, se elabora el presupuesto consolidado con respecto al cambio climático.

Peer Reviewer

Opinion: Disagree

Suggested Answer: También incluir: Impacts of budget policies by income

Government Reviewer

Opinion: Agree

IBP Comment

Favor ver comentario de IBP en q36; en virtud del comentario anterior, se selecciona la respuesta "Impactos de las políticas presupuestarias por ingreso", y se deselecciona la respuesta "Impactos de las políticas presupuestarias por género".

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto en los que se detalla la información de las instituciones públicas
<https://www.sefin.gob.hn/formulacion-y-aprobacion/>

Comment:

La Secretaría de Finanzas cuenta con los documentos soporte de las instituciones públicas, donde se detalla el gasto, fuentes de financiamiento y finalidad, cabe destacar que, no se presentan con narrativa.

Por ejemplo: La Empresa Nacional de Energía, en el cual se detalla los gastos, pero no se presenta la narrativa, lo mismo se presenta en todas las empresas públicas.

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822195_801.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Existe una narrativa de la situación de la empresa nacional de energía eléctrica ENEE en las páginas 55,56,68,75 y 100 en el marco macrofiscal de mediano plazo 2023-2026 https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Se realizó una verificación de consistencia de IBP, y se consultó con el equipo de investigación, quienes señalan que "la información proporcionada por el revisor gubernamental ofrece una narrativa detallada sobre la situación de la empresa de energía, incluyendo aspectos como la deuda, consolidación financiera, balance de ingresos y gastos, así como el financiamiento. Sin embargo, es importante destacar que la pregunta se centra en las estimaciones de transferencia y su narrativa asociada. En este contexto, la narrativa presentada por el revisor del gobierno no parece alinearse con las estimaciones de transferencia."

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Comment:

No existe evidencia que se presentó informe sobre actividades cuasi fiscales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of

the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

b. Yes, the core information is presented for all financial assets.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/Documento-Ingresos-2023.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 un documento soporte sobre los activos financieros en poder del gobierno, véase la página 16, en la cual se detalla la información narrativa y en la página 25 se presenta la estimación de lo que se prevé recibir y porque tipo de fuente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Comment:

No existe evidencia que se presenta información con respecto a los activos no financieros.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

b. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 un documento soporte, como ser: exposición de motivos, en la página 33-34, se detalla la información de los atrasos de los gastos o deuda flotante, sin embargo, no se incluye una discusión narrativa.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the

government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

Marco Macro Fiscal de Mediano Plazo

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Riesgos Fiscales

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Riesgo-Fiscal-2023.pdf>

Comment:

En Marco Macro Fiscal de Mediano Plazo 2023-2026, desde la página 147 a la 167, se presenta un informe sobre los pasivos contingentes 2023-2026, en ello detalla los tipos de pasivos al cierre del año 2021, asimismo, los ingresos explícitos e implícitos, y las estimaciones del 2023.

Igualmente, se presenta el proyecto de documento Riesgo Fiscal/ Pasivo Contingentes que contiene la información de años anteriores y la estimaciones del 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf>

Riesgos Fiscales

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Riesgo-Fiscal-2023.pdf>

Comment:

En Marco Macro Fiscal de Mediano Plazo 2023-2026, desde la página 147 a la 167, se presenta la proyección de los pasivos futuros del gobierno. Igualmente, se presenta el proyecto de documento Riesgo Fiscal/ Pasivo Contingentes que contiene la información de años anteriores y la estimaciones del 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
<https://www.sefin.gov.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/anexo3.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte sobre las fuentes de financiamiento de los donantes, tanto internos como externos, sin embargo, no se incluye una discusión narrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting

documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Gasto-Tributario-2023.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte de Gasto Tributario, en el detalla los aspecto metodológicos del gasto tributario, el registro de las beneficios fiscales, perspectivas de gasto tributario 2020-2022 y el análisis costo beneficio, cabe destacar que no se presenta información del año 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/Documento-Ingresos-2023.pdf>

Presupuesto de Ingreso Por Rubro Detallado Comparativo

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/ingresos/anexo2.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte sobre la estimación de los ingreso, donde, de la página 20 a la 25 se presenta la estimación de los ingresos. Igualmente, se presenta el detalle de los ingresos reservados, sin discusión narrativa que detalle la vinculación del ingreso y su finalidad.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto
<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf>

Comment:

Para el año 2023, se presentó el documento Exposición de Motivos, donde, de la página 1 a la 4, se expresa el vínculo que tiene el Presupuesto General de la República 2023, con el Plan de Gobierno 2022-2026, detallando cinco sectores estratégicos.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent

<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

Comment:

No existe evidencia de que se presenta un informe sobre el vínculo entre el presupuesto y los objetivos del gobierno plurianual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Comments: Políticas Fiscales y Macroeconómicas ver páginas (91 a 105) del informe del Marco Macrofiscal de Mediano Plazo 2023-2026.

https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Se realizó una verificación de consistencia de IBP, y se consultó con el equipo de investigación, quienes señalan que "de acuerdo a lo expuesto por el revisor gubernamental, se incluyen proyecciones para los próximos años. Sin embargo, observamos que estas proyecciones no están conectadas con las políticas gubernamentales ni con las metas que se esperan lograr. Por ende, consideramos que no cumple los criterios establecidos en la pregunta." En coherencia con la revisión realizada por el equipo investigador e IBP, se determina que no se presenta información sobre las metas de gobierno para un periodo plurianual. Se mantiene la actual respuesta de "D".

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that

received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Comment:

No existe evidencia que se presenta informe con datos no financiero sobre los insumos que se prevé adquirir.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos sobre el Plan Estratégico y Operativo de todas las instituciones. Ejemplo:

Secretaría de Educación

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822953_050.pdf

Secretaría de Salud

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Descentralizadas/R00822953_060.pdf

Comment:

Para el 2023, toda las instituciones de la Sector Público presentan su Plan Estratégico y Operativo en el cual detalla las metas no financieras que prevé alcanzar cada institución.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

Comment:

Con los documentos antes presentados no se incluye información sobre los objetivos de desempeño de los activos no financieros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and

http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/aprobado/Descentralizadas/R00823030.pdf>

Comment:

La Secretaría de Finanzas presento en el proyecto de presupuesto 2023 el documento soporte sobre política del programa para la estrategia de reducción de la pobreza.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

Comments: En la página 17 en adelante de la exposición de motivos existe una narrativa de la inversión en protección social

https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Exposicion-de-Motivos-2023.pdf En

la página 104 del Marco Macrofiscal de Mediano Plazo 2023-2026 https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Marco-Macro-Fiscal-Mediano-Plazo-2023-2026.pdf

Researcher Response

Existe un cambio en el panorama debido al cambio de gobierno. Ya no se utiliza el Plan de Nación y Visión de País, sino un nuevo Plan de Gobierno de Xiomara Castro 2022-2026. Se destaca que ya no se considera el Plan para una Vida Mejor, y en su lugar, se utilizan dos nuevos programas: Red Solidaria y Acción Solidaria. Es relevante mencionar que estos programas están dentro del monto total de los recursos destinados al programa de reducción de la pobreza (<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/aprobado/Descentralizadas/R00823027.pdf>). Por lo tanto, se mantiene la opción C.

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se mantiene la respuesta actual de "C". En referencia a la información proporcionada por el revisor del gobierno, se refiere a la asignación a protección social, con una narrativa de inversión pública. Por favor tomar en cuenta que esta pregunta pretende evaluar sólo aquellos programas que abordan directamente las necesidades inmediatas de los pobres, como a través de programas de asistencia en efectivo o la provisión de vivienda, en lugar de indirectamente, como a través de una defensa nacional más fuerte. Para responder a esta pregunta, un presupuesto departamental (como el del Departamento de Bienestar Social) no se consideraría aceptable.

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or

whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte del proyecto de presupuesto

https://www.sefin.gob.hn/wp-content/uploads/2022/04/Calendario_Presupuestario_2023.pdf

Comment:

La Secretaría de Finanzas presento el calendario sobre las actividades para formular el Presupuesto General de la República 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de lineamientos de política presupuestaria <https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerto-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

El documento de Lineamientos de Política Presupuestaria 2023, presenta las proyecciones de variables macroeconómicas y fiscales, donde, incluye información sobre Metas Fiscales de la Administración Central, Metas Fiscales del Sector Público No Financiero, la Distribución de la Tasa de Seguridad, representación de la Deuda Pública con respecto al PIB, entre otros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de lineamientos de política presupuestaria
<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

En el documento de Lineamientos de Política Presupuestaria 2023, de la página 14 a la 16, se presenta los objetivos que debe cumplir al elaborar el presupuesto, asimismo, las metas que se deben cumplir, las prioridades de gobierno, y de la página 22 a la 26 presenta política específica de los gastos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the government's expenditure policies and priorities.

Comments: El material contenido en el documento de lineamientos de política presupuestaria amerita una calificación b ya que contiene: - las políticas y prioridades de gasto del Gobierno, páginas 14 a 16, metas fiscales 16 a 18, políticas de ingreso y gasto de las páginas 19 a 28. - Estimación de los gastos totales, página 18 (Gasto Corriente (Salarios) y Gasto de Capital), Inversión Pública página 26.
https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/Presupuesto/2023/proyecto/Politica-Presupuestaria-2023.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Se realizó una verificación de consistencia de IBP, y se consultó con el equipo de investigación, quienes señalan que "reiteramos nuestra elección de la respuesta C, basándonos en la observación de que el documento no presenta de manera clara el gasto total. Aunque se detallan aspectos como el gasto corriente (salarios) y el gasto de capital, aún falta una visión completa y detallada del gasto en su totalidad. Por lo tanto, consideramos que la respuesta C sigue siendo la más adecuada." En coherencia con la revisión realizada por el equipo investigador e IBP, se determina que no se presenta toda la información esencial (ej. estimaciones totales del gasto). Se mantiene la actual respuesta de "C". Adicionalmente, se resalta, que el enlace a ocupar es el proporcionado por el investigador, que fue publicado previo a que el Proyecto de Presupuesto del Ejecutivo fuera presentado en la legislatura. El enlace proporcionado por el revisor fue publicado junto con la Propuesta de Presupuesto y no se considera para esta evaluación.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de lineamientos de política presupuestaria
<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

En el documento de Lineamientos de Política Presupuestaria 2023, de la página 18 a la 22, presenta los elementos de la política de ingresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Comments: En el documento de lineamientos de política presupuestaria se incluye las políticas y prioridades de ingreso, páginas 18 a la 20 incluyendo las metas de ingreso para 2023 en página 18. https://www.sefin.gob.hn/download_file.php?download_file=wp-content/uploads/Presupuesto/2023/proyecto/Politica-Presupuestaria-2023.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Se realizó una verificación de consistencia de IBP, y se consultó con el equipo de investigación, quienes señalan que "mantenemos nuestra elección de la respuesta C, ya que al revisar el documento, notamos que no presenta detalle de los ingresos totales. La información señalada por el revisor del gobierno en la página 18 se enfoca en la recaudación de ingresos tributarios y no abarca el panorama completo de los ingresos esperados. En consecuencia, consideramos que la respuesta C sigue siendo la más acertada." En coherencia con la revisión realizada por el equipo investigador e IBP, se determina que no se presenta toda la información esencial (ej. estimaciones totales de los ingresos). Se mantiene la actual respuesta de "C". Adicionalmente, se resalta, que el enlace a ocupar es el proporcionado por el investigador, que fue publicado previo a que el Proyecto de Presupuesto del Ejecutivo fuera presentado en la legislatura. El enlace proporcionado por el revisor fue publicado junto con la Propuesta de Presupuesto y no se considera para esta evaluación.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de lineamientos de política presupuestaria <https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

En el documento de Lineamientos de Política Presupuestaria 2023, en la página 28 se presenta la información de financiamiento por medio de endeudamiento público. sin embargo, no se detalla el monto total de la deuda pública, los pagos de intereses de la deuda pública y la cantidad de nuevos préstamos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se ha cambiado la respuesta de "D" a "C" dado que a los efectos de esta pregunta, el déficit puede aceptarse como indicador del nuevo endeudamiento neto. Se puede observar dicha información en la página 18.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de lineamientos de política presupuestaria

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/Acuerdo-355-2022-Lineamientos-politica-presupuestaria-2023.pdf>

Comment:

Para el 2023, en el documento de Lineamientos de Política Presupuestaria no se presenta estimaciones de los gastos totales para varios periodos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de los gastos:

<https://www.sefin.gob.hn/formulacion-y-aprobacion/>

Administrativa: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822333.pdf>

Económica: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822267.pdf>

Funcional: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822845.pdf>

Comment:

Para el 2022, la Secretaría de Finanzas presento los documentos soporte sobre la estimación de los gastos por las tres categorías, es decir, Administrativo, Económico y Funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de los gastos:

<https://www.sefin.gob.hn/formulacion-y-aprobacion/>

Administrativa: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822333.pdf>

Económica: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822267.pdf>

Funcional: <https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822845.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: “Program” level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer “b,” the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de los gastos

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/Descentralizadas/R00822377.pdf>

Comment:

Para el 2022, la Secretaría de Finanzas presento el documento con las estimaciones de los programas por gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de los ingresos

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/ingresos/anexo1.pdf>

Comment:

La Secretaría de Finanzas presento el documento soporte sobre la estimación de ingresos por categoría, es decir, Ingresos Tributarios e Ingresos No Tributarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de los ingresos

<https://www.sefin.gov.hn/wp-content/uploads/Presupuesto/2022/aprobado/ingresos/anexo4.pdf>

Comment:

La Secretaría de Finanzas presento el documento soporte sobre la estimación de los ingresos por fuentes individuales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the

deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta los documentos soporte de Presupuesto Aprobado 2022

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Comment:

En el documento de Presupuesto General de la República 2022, en la página 7, se presenta la estimación de nuevo endeudamiento público, y en la página 18, se presenta la información sobre el pago del servicio de la deuda.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

b. The Citizens Budget provides the core information.

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, se obtiene el documento Proyecto de Presupuesto Ciudadano 2023.

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

El documento de Presupuesto Ciudadano presenta información sobre los pronósticos macroeconómico, información sobre la política fiscal, datos sobre ingresos y egresos del año fiscal e inversión pública.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The Citizens Budget provides information beyond the core elements.

Comments: Existe un sitio web exclusivo que contiene el presupuesto ciudadano e información adicional de apoyo, incluyendo el contacto para seguimiento por parte de los ciudadanos. <https://www.sefin.gob.hn/presupuesto-ciudadano/> En el documento presupuesto ciudadano 2023 incluye además de los componentes esenciales información de deuda pública página 6, inversión pública páginas 9, 26 y 27, exoneraciones páginas 3, 4 y 5, fideicomisos páginas 7 y 8, Déficit Fiscal páginas 24, y 25, Género 28, Cambio Climático 29 y Glosario 35 y 36

IBP Comment

IBP agradece y toma nota del comentario del revisor gubernamental. Favor tomar en cuenta que para el fin de este indicador, se considera un Presupuesto ciudadano es una presentación no técnica del Proyecto de Presupuesto del Ejecutivo o del Presupuesto aprobado. Si bien el portal presentado muestra algunas prácticas recomendables este está vinculado a la fase de ejecución. Respecto al documento de Presupuesto Ciudadano 2023, el documento aún carece de información de contacto adecuada. Es importante destacar que simplemente incluir una casilla de contacto general en el portal de la Secretaría de Finanzas no es suficiente para recibir la máxima calificación. Se necesita una información de contacto específica y clara, especialmente vinculada con el presupuesto ciudadano. En este sentido, se mantiene la respuesta actual "B".

65. How is the Citizens Budget disseminated to the public?**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

En la página web de la Secretaría de Finanzas de Honduras, en la sección Presupuesto, Presupuesto Ciudadano, se obtiene el documento Proyecto de Presupuesto Ciudadano 2023.

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

El documento de Presupuesto Ciudadano es difundido por la página web de la Secretaría de Finanzas.

<https://www.sefin.gob.hn/presupuesto-ciudadano/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, presenta el calendario de presupuesto 2022 https://www.sefin.gob.hn/wp-content/uploads/2021/04/Calendario_Presupuestario_2022.pdf

Comment:

La Secretaría de Finanzas, presenta en el calendario la programación de la elaboración del Presupuesto General de la República, donde, establece la fecha en la cual se realiza las reuniones de socialización, sin embargo, para el año 2022, no existe evidencia de que se realizó la socialización.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Presupuesto Ciudadano, presenta el documento soporte de Presupuesto Ciudadano

Presupuesto Ciudadano aprobado 2022

<https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/02/Presupuesto-Ciudadano-2022.pdf>

Presupuesto Ciudadano del Marco Macro Fiscal de Mediano Plazo

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/MMFMP-amigable-2023-2026.pdf>

Presupuesto Ciudadano del Proyecto de Presupuesto 2023

https://pciudadano.sefin.gob.hn/wp-content/uploads/2022/12/proyecto_presupuesto_ciudadano2023.pdf

Comment:

La Secretaría de Finanzas ha presentado en la etapa de aprobación el Presupuesto Ciudadano del Presupuesto aprobado 2022, el Marco Macro Fiscal de Mediano Plazo 2023-2026 y en la etapa de formulación el Presupuesto Ciudadano del Proyecto de Presupuesto 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer “b,” actual expenditures must be presented by two of these three classifications. A “c” answer applies if actual expenditures are presented by one of the three classifications. Answer “d” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Evaluación Presupuestaria se encuentran los informes en el año

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_1ltrim_2022.pdf

Comment:

La Secretaría de Finanzas, presento en el informe de seguimiento y evaluación de la ejecución presupuestaria del tercer trimestre 2022, en la página 17, el cuadro de gasto por clasificación económica; en la página 34, se presentó el anexo 5, donde, detalla la información de gasto por clasificación administrativa y en la página 45, anexo 7 se detalla la información del gasto por funcionalidad y función.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Evaluación Presupuestaria se encuentran los informes en el año

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

La información se presenta en las tres clasificaciones, por lo tanto, la Secretaría de Finanzas, presento en el informe de seguimiento y evaluación de la ejecución presupuestaria del tercer trimestre 2022, en la página 17, el cuadro de gasto por clasificación económica; en la página 34, se presentó el anexo 5, donde, detalla la información de gasto por clasificación administrativa y en la página 45, anexo 7 se detalla la información del gasto por funcionalidad y función.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Evaluación Presupuestaria se encuentran los Informes por Ejecución Mensual por Programa de las Instituciones

<https://www.sefin.gob.hn/ejecucion-y-seguimiento/>

Por Ejemplo:

Secretaría de Educación

<https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluacion050.pdf>

Secretaría de Salud

<https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluacion060.pdf>

Comment:

La Secretaría de Finanzas presenta la información sobre el gasto presupuestario por programa de cada institución de la Administración Pública.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Evaluación Presupuestaria se encuentran los informes en el año

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

En el informe consolidado de seguimiento y evaluación de la ejecución presupuestaria del tercer trimestre 2022, en el anexo 06, página 41, se presenta el gasto por instituciones de la Administración Pública durante los años de 2020, 2021 y el tercer trimestre 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Evaluación Presupuestaria se encuentran los informes en el año
https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

En el informe consolidado de seguimiento y evaluación de la ejecución presupuestaria del tercer trimestre 2022, en el anexo 02, página 30, se presenta los ingresos por categoría, es decir, los ingresos tributarios e ingresos no tributarios de la Administración Central.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Evaluación Presupuestaria se encuentran los informes en el año
https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

En el informe consolidado de seguimiento y evaluación de la ejecución presupuestaria del tercer trimestre 2022, en el anexo 02, página 30, se presenta los ingresos por categoría, es decir, los ingresos tributarios e ingresos no tributarios de la Administración Central, asimismo, la fuente individual de recaudación de los ingresos, como ser: los impuestos, las tasas, entre otros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Evaluación Presupuestaria se encuentran los informes en el año

https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

En el informe consolidado de seguimiento y evaluación de la ejecución presupuestaria del tercer trimestre 2022, en el anexo 04, página 32, se presenta la recaudación de los ingresos clasificada por Ingresos y por fuente, durante el periodo del 2020, 2021 y tercer trimestre 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;*
- the central government's total debt burden at that point in the year; and*
- the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Evaluación Presupuestaria se encuentran los informes en el año https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

En el informe consolidado de seguimiento y evaluación de la ejecución presupuestaria del tercer trimestre 2022, de la página 59 a la 69, se detalla la información sobre la deuda pública al tercer trimestre, como ser: el pago del Servicio de la Deuda, tipo de acreedor, nuevas contrataciones, entre otros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether “core” information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country’s citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country’s debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer “a,” In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer “b,” In-Year Reports must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Evaluación Presupuestaria se encuentran los informes en el año https://www.sefin.gob.hn/wp-content/uploads/2022/presupuesto/03-trim/Evaluaciontomo1_IIItrim_2022.pdf

Comment:

En el informe consolidado de seguimiento y evaluación de la ejecución presupuestaria del tercer trimestre 2022, en la página 60, se presenta la

información de la deuda pública clasificada por deuda interna y externa, y en la página 68, se detalla la información sobre la deuda pública por acreedor.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Medio Año, se encuentra el informe de revisión de medio año
<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

Aunque la Secretaría de Finanzas presento el informe de revisión de medio año, no se encuentra actualización del pronóstico de variables macroeconómicas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the

Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Medio Año, se encuentra el informe de revisión de medio año

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

La Secretaría de Finanzas Presenta el informe de revisión de medio año, en el cual se le añade los resultados del gasto público al primer semestre, donde se actualiza la información, y se tomando en cuenta el presupuesto vigente como la actualización del presupuesto para el segundo semestre. (véase de la página 15-20)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Medio Año, se encuentra el informe de revisión de medio año

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

La Secretaría de Finanzas Presenta el informe de revisión de medio año, en el cual se le añade los resultados del gasto público al primer semestre, donde se presenta la información actualizada por clasificación económica en el Anexo 5. Egresos por Objeto de Gasto de la Administración Pública

(Véase página 44), asimismo, se encuentra el gasto actualizado por función, Anexo 8. Egresos por Finalidad y Función del Gobierno Central (Véase página 60); y la actualizado por administración se encuentra en el Anexo 9. Egresos por Institución del Gobierno Central (Véase página 61)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Medio Año, se encuentra el informe de revisión de medio año

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

La Secretaría de Finanzas Presenta el informe de revisión de medio año, en el cual se le añade los resultados del gasto público al primer semestre, donde se presenta la información actualizada por clasificación económica en el Anexo 5. Egresos por Objeto de Gasto de la Administración Pública (Véase página 44), asimismo, se encuentra el gasto actualizado por función, Anexo 8. Egresos por Finalidad y Función del Gobierno Central (Véase página 60); y la actualizado por administración se encuentra en el Anexo 9. Egresos por Institución del Gobierno Central (Véase página 61)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Medio Año, se encuentra el informe de revisión de medio año

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

La Secretaría de Finanzas Presenta el informe de revisión de medio año, en el cual señala la estimación de los gastos del gobierno, pero no presenta actualización de la estimación del gasto por programa individual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?*GUIDELINES:*

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Medio Año, se encuentra el informe de revisión de medio año

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

La Secretaría de Finanzas Presenta el informe de revisión de medio año, en el cual se utiliza el presupuesto vigente como la estimación de los ingresos actualizado para el año presupuestario en curso y se añade una breve explicación. (Véase de la página 11-14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer “a,” the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Medio Año, se encuentra el informe de revisión de medio año
<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

La Secretaría de Finanzas Presenta el informe de revisión de medio año, en el cual se utiliza el presupuesto vigente como la estimación de los ingresos actualizado para el año presupuestario en curso, por lo tanto, los ingresos se encuentran desagregados por fuente de ingresos fiscales en el Anexo 2. Ingresos del Gobierno Central por Tipo de Rubro (Véase página 34)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer “a,” the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Medio Año, se encuentra el informe de revisión de medio año
<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

La Secretaría de Finanzas Presenta el informe de revisión de medio año, en el cual se utiliza el presupuesto vigente como la estimación de los ingresos actualizado para el año presupuestario en curso, por lo tanto, los ingresos se encuentran desagregados por fuente de ingresos fiscales en el Anexo 2. Ingresos del Gobierno Central por Tipo de Rubro (Véase página 34)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Ejecución y Seguimiento, en Informes de Medio Año, se encuentra el informe de revisión de medio año

<https://www.sefin.gob.hn/wp-content/uploads/2022/08/INFORME-REVISION-PRESUPUESTARIA-MEDIO-ANIO-2022.pdf>

Comment:

La Secretaría de Finanzas Presenta el informe de revisión de medio año, en el cual señala información sobre la deuda pública, sin embargo, no presenta actualización de la estimación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021, desde la página 43 a la 82, presenta la discusión narrativa de los gastos reales del año, asimismo, en la página 88, anexos 04, se encuentra la información por su comportamiento, es decir, Aprobado, Vigente y Recaudado de los ingresos; y en la página 93, anexo 05, se observa la información con respecto al gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021 presenta información del gasto por las tres clasificaciones:

Por clasificación económica: En la página 93, anexo 05, Egresos Totales de la AC por Clasificación Económica (Fondos Totales) del Ejercicio Fiscal 2021.

Por clasificación Administrativa: En la página 97, anexo 08, Egresos Totales de la AC por Institución con respecto a los Fondos Totales del Ejercicio Fiscal 2021.

Por clasificación Funcional: En la página 110, anexo 14, Egresos Totales de la AC por Finalidad y Función del Ejercicio Fiscal 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021 presenta información del gasto por las tres clasificaciones:

Por clasificación económica: En la página 93, anexo 05, Egresos Totales de la AC por Clasificación Económica (Fondos Totales) del Ejercicio Fiscal 2021.

Por clasificación Administrativa: En la página 97, anexo 08, Egresos Totales de la AC por Institución con respecto a los Fondos Totales del Ejercicio Fiscal 2021.

Por clasificación Funcional: En la página 110, anexo 14, Egresos Totales de la AC por Finalidad y Función del Ejercicio Fiscal 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe sobre la ejecución de gasto por actividades de las instituciones de la Administración Pública
<https://www.sefin.gob.hn/liquidacion-presupuestaria/>

Ejemplo:

Secretaría de Educación

https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/egresos/R_EGA_02_OBJFTEORG_050.pdf

Secretaría de Salud

https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/egresos/R_EGA_02_OBJFTEORG_060.pdf

Comment:

La Secretaría de Finanzas presenta un documento soporte sobre la liquidación de las instituciones de la Administración Pública por actividad, en la cual se detalla la ejecución de por programas realizados, sin embargo, no se presenta una discusión narrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año
<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021, desde la página 43 a la 82, presenta la discusión narrativa del comportamiento presupuestario, asimismo, en la página 88, anexos 04, se encuentra la información por su comportamiento, es decir, Aprobado, Vigente y Recaudado de los ingresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021, desde la página 43 a la 82, presenta la discusión narrativa del comportamiento presupuestario, asimismo, en la página 88, anexos 04, se encuentra la información por su comportamiento, es decir, Aprobado, Vigente y Recaudado de los ingresos, de igual forma, se presenta clasificado por categoría, como ser: Ingresos Tributarios e Ingresos no Tributarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021, desde la página 43 a la 82, presenta la discusión narrativa del comportamiento presupuestario, asimismo, en la página 88, anexos 04, se encuentra la información por su comportamiento, es decir, Aprobado, Vigente y Recaudado de los ingresos, de igual forma, se presenta clasificado por categoría y fuente individual, el cual se consideran el detalla con respecto a los impuestos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021, desde la página 43 a la 82, presenta la discusión narrativa del comportamiento presupuestario, asimismo, en la página 84, anexo 01, se presenta la información del endeudamiento público 2021; en la página 93, anexo 05, se encuentra la información del pago de intereses y el pago por Amortización de la deuda pública.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Disagree**Suggested Answer:**

b. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Comments: La presentación de la liquidación de presupuesto presentó diferentes tomos incluyendo el informe de la Deuda Pública de la Administración Central que contiene además de información de la deuda, información de las nuevas contrataciones ver (página 9). Es de hacer notar que las cifras son acumuladas al cierre del año 31 de diciembre de 2021. https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/2022/liquidacion2021/4-Informe-de-la-Deuda-Publica-de-la-Administracion-Central-2021.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Se realizó una verificación de consistencia de IBP, y se consultó con el equipo de investigación, quienes señalan que "respecto a la respuesta del revisor del gobierno, si se ha presentado el documento con los informes de liquidación. Sin embargo, es importante señalar que este documento solo proporciona el acumulado de la deuda pública y no realiza un comparativo con lo presupuestado inicialmente. Además, la información incluye deudas de años anteriores. En este contexto, se podría argumentar que el documento presentado no aborda completamente la pregunta planteada." Considerar que esta pregunta evalúa la presencia de *diferencias*; por lo tanto, sería necesario examinar comparaciones para los 6 componentes para que la puntuación sea "B". Además, se señala que "algunas cifras son preliminares y están sujetas a revisiones posteriores". Por lo tanto no se considera la información presentada, y se mantiene la respuesta actual "C".

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Whether the debt is domestic or external

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021, desde la página 43 a la 82, presenta la discusión narrativa del comportamiento presupuestario, asimismo, en la página 84, anexo 01, se presenta la información del endeudamiento público 2021; en la página 93, anexo 05, se encuentra la información del pago de intereses y el pago por Amortización de la deuda pública.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/2022/liquidacion2021/4-Informe-de-la-Deuda-Publica-de-la-Administracion-Central-2021.pdf

IBP Comment

Favor ver comentario de IBP en q90.

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021, no se presentan las diferencias entre el pronóstico macroeconómico original para el año fiscal y el resultado del año evaluado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Comments: En los informes de liquidación se encuentra el informe de cierre fiscal que contiene cierta información del PIB real (Página 7), inflación y las variaciones de otros elementos como el déficit, deuda como porcentaje del PIB (páginas 4 y 5), PIB nominal página 10, entre otros.

https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/2022/liquidacion2021/2-Informe-sobre-el-Cierre-Fiscal-2021.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Se realizó una verificación de consistencia de IBP, y se consultó con el equipo de investigación, quienes señalan que "en relación al documento proporcionado por el revisor del gobierno, cabe destacar que se encuentra dentro de los documentos publicados con el informe de fin de año. No obstante, la información presentada se centra más en la descripción de los resultados alcanzados durante el año, comparados con los del año anterior. Dado que la pregunta requiere una comparación entre lo inicialmente proyectado y lo alcanzado al final del año, consideramos que el documento no cumple con los criterios necesarios para modificar la respuesta." Además, se señala que las cifras son preliminares, y esta pregunta examina las diferencias entre estimaciones originales y el resultado real del año fiscal. Por lo tanto no se considera la información presentada, y se mantiene la respuesta actual "D".

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021, no se presentan las diferencias entre el pronóstico macroeconómico original para el año fiscal y el resultado del año evaluado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Nominal GDP level Inflation rate Real GDP growth Information beyond the core elements

https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/2022/liquidacion2021/2-Informe-sobre-el-Cierre-Fiscal-2021.pdf

IBP Comment

Favor ver comentario de IBP en q.91.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

El informe de Liquidación Presupuestaria 2021, no presenta las estimaciones de los datos no financieros sobre lo proyectado y los resultados.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both

outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe anual por gestión institucional <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-Anual-Gestion-Institucional-2021-SCGG.pdf>

Comment:

El informe anual de gestión institucional presentado en el 2021 detalla la información sobre el cumplimiento de los programas del sector público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

No existe evidencia de que se presente información sobre las estimaciones de fondos para las políticas destinada a la población más empobrecida.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de fin de año <https://www.sefin.gov.hk/wp-content/uploads/2022/liquidacion2021/1-Informe-de-Liquidacion-del-Presupuesto-2021.pdf>

Comment:

Aunque se presenta el informe de liquidación presupuestaria, no se presenta estimaciones de los fondos extrapresupuestarios.

Peer Reviewer
Opinion: Disagree

Suggested Answer: c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Comments: Se presentan en el anexo 6

Government Reviewer
Opinion: Agree

IBP Comment

Se toma nota y agradece el comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se ha cambiado la respuesta de "D" a "C". En el Anexo 6, página 29, se proporciona información sobre los fideicomisos, con una comparación entre lo aprobado y lo ejecutado. Es importante señalar que no todos los elementos de la lista contienen información.

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, en Liquidación se presenta el informe de Estados Financieros de la Administración Central

<https://www.sefin.gob.hn/wp-content/uploads/2022/liquidacion2021/Estados-Financieros-de-la-Admon-Central-Ejercicio-Fiscal-2021-final.pdf>

Comment:

La Secretaría de Finanzas pública el informe de Estados Financiero, donde incluye: Estado de Situación Financiera, Estado de Rendimiento Financiero, Notas a los Estados Financieros, entre otros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

El Tribunal Superior de Cuentas presenta la información sobre este tipo de auditoría:

Por desempeño: se presenta los informes de auditoría de las instituciones

https://www.tsc.gob.hn/web/Auditorias/Direccion_fiscalizacion/ejecucion_presupuestaria.html

Por cumplimiento y financiera:

https://www.tsc.gob.hn/web/Auditorias/Informes_de_Auditoria/Sector_Economico_finanzas/economico_finanzas_2014.html

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

Source:

En la página Web del Tribunal Superior de Cuentas, en la sección de informes de rendición de cuentas se presenta el informe de auditoría https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

En el informe de auditoría, presentado por el Tribunal Superior de Cuentas, detalla que para el 2021 se analizó la gestión de 95 instituciones del sector público, y en la página 404 indica que se evaluó el ochenta y tres (83%) del presupuesto de egresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit

requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

En la página Web del Tribunal Superior de Cuentas, en la sección de informes de rendición de cuentas se presenta el informe de auditoría https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Comment:

Se presenta el informe de auditoría, sin embargo, no se detalla la información sobre los fondos extrapresupuestario.

Peer Reviewer

Opinion: Agree

Comments: Aunque el informe hace alusión a los fideicomisos no hay evidencia de que los mismos hayan sido auditados

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

En la página Web del Tribunal Superior de Cuentas, en la sección de informes de rendición de cuentas se presenta el informe de auditoría ejecutivo https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Ejecutivo_Verificacion_2022.pdf

Comment:

El Tribunal Superior de Cuentas presentó el resumen ejecutivo del informe de auditoría 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101. 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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

No existe evidencia de que pone a disposición el informe sobre los pasos de que se ha tomado en cuenta las recomendaciones para realizar la auditoria.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

Comment:

No existe evidencia de que el Tribunal Superior de Cuentas publica un informe de rastreo de las acciones tomadas para abordar las

recomendaciones.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Comments: En el capítulo VII se presenta un apartado sobre ello, del seguimiento a informes anteriores:

https://www.tsc.gob.hn/web/Rendicion_de_cuentas/2021/Informe_Consolidado_Verificacion_2022.pdf

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota y agradece el comentario del revisor. Dados los cambios en el sitio web del Tribunal Superior de Cuentas, el enlace actualizado es:

https://www.tsc.gob.hn/wp-content/uploads/Informe_Consolidado_Verificacion_2022.pdf Ver "CAPÍTULO VII: SEGUIMIENTO DE RECOMENDACIONES A LOS INFORMES DE EJECUCIÓN PRESUPUESTARIA DE LOS INGRESOS FISCALES, COMO PARTE INTEGRAL DEL INFORME DE RENDICIÓN DE CUENTAS, PERÍODOS 2017, 2018, 2019 Y 2020", página 174 A la luz de estos hallazgos, se actualiza la respuesta de "D" a "C", dado que el TSC público la verificación de la situación y estado de ciertas recomendaciones entre los periodos 2017 -2020.

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Ley Orgánica del Poder Legislativo https://www.tsc.gob.hn/web/leyes/Ley_organica_poder_legislativo_2014.pdf

En la página web de la Secretaría de Finanzas, en la Sección de Presupuesto, formulado y aprobado se encuentran los presupuestos aprobados en los últimos años

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/modificacion/modificacion_normas_ejecucion_presupuestaria_disposiciones_2022_GACETA_35894.pdf

https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/aprobado/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

Honduras no tiene una IFI, sin embargo, en la Ley Orgánica del Poder Legislativo, en el capítulo V, artículo 34, numeral 3, se crea la comisión de presupuesto, sus funciones se suscriben únicamente en emitir dictámenes de leyes y/o proyectos de ley (en este caso, el proyecto de presupuesto), emitir informes y opiniones, sesionar y emitir informes sobre su acciones a la junta directiva del Congreso Nacional (Art. 36).

Mediante las Disposiciones Generales de la República, capítulo IV, se atribuye que dentro de la institución encargada de la planificación, se establezca un dirección de gestión por resultado, la cual es encargada de desarrollar análisis sobre el avance de la ejecución física de las instituciones y elaborará los respectivos informes trimestrales y un Informe Anual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Comment:

En Honduras no existe una Institución Fiscal Independiente (IFI)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

En Honduras no existe una Institución Fiscal Independiente (IFI)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

En Honduras no existe una Institución Fiscal Independiente (IFI)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Ley Orgánica del Presupuesto

<https://www.tsc.gob.hn/web/leyes/Ley-Organica-del-Presupuesto.pdf>

En la página web de la Secretaría de Finanzas, en la sección de Presupuesto, Formulación y Aprobación, se encuentra la socialización de los lineamientos de política presupuestaria 2023

<https://www.sefin.gob.hn/socializacion-de-los-lineamientos-de-politica-presupuestaria-2023/>

Comment:

Actualmente no existe evidencia que el poder legislativo o la comisión de presupuesto realice un debate con respecto a la Política Presupuestaria. Cabe destacar que, de acuerdo con el artículo 18 de la Ley Orgánica del Presupuesto, establece que las Políticas Presupuestaria se aprobará por el presidente de la República.

Sin embargo, la Secretaría de Finanzas socializó las Políticas Presupuestarias con los funcionarios y servidores públicos de las instituciones de la Administración Central y Administración Descentralizada.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

Constitución de la República de Honduras

https://www.tsc.gob.hn/web/leyes/Constitucion_de_la_republica.pdf

Ley Orgánica del Presupuesto

<https://www.tsc.gob.hn/web/leyes/Ley-Organica-del-Presupuesto.pdf>

Medios de comunicación

<https://proceso.hn/poder-ejecutivo-remite-al-congreso-proyecto-del-presupuesto-general-2023/>

<https://hondudiaro.com/portada/ejecutivo-entrega-al-congreso-nacional-anteproyecto-del-presupuesto-general/>

Comment:

El Proyecto de Presupuesto se presenta al poder legislativo tres meses antes de que inicie el año presupuestario, esto con el cumplimiento de lo establecido en la Constitución de la República, Artículo 367, que indica el proyecto de Presupuesto será presentado por el Poder Ejecutivo al Congreso Nacional, dentro de los primeros (15) quince días del mes de septiembre de cada año.

Asimismo, lo indica la Ley Orgánica del Presupuesto, Artículo 25, establece que, el poder ejecutivo presentará al Congreso Nacional el Proyecto de Presupuesto a través de la Secretaría Finanzas, durante la primera quincena del mes de septiembre, para su correspondiente discusión y aprobación.

Para el Proyecto de Presupuesto 2023, se presentó al poder legislativo el 14 de septiembre de 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

Ley Orgánica del Presupuesto

<https://www.tsc.gob.hn/web/leyes/Ley-Organica-del-Presupuesto.pdf>

Medios de comunicación presentando la aprobación del Presupuesto General de la República

<https://www.elheraldo.hn/honduras/congreso-nacional-aprueba-presupuesto-general-2023-NF11721693>

https://www.poderpopular.hn/vernoticias.php?id_noticia=250

<https://proceso.hn/cn-aprobo-el-presupuesto-general-para-el-ano-2022/>

<https://tiempo.hn/aprueban-presupuesto-general-reformulado/>

<https://www.radioamerica.hn/congreso-hondureno-aprueba-reformulacion-del-presupuesto-general-2022/>

Comment:

El poder legislativo debe aprobar el Proyecto de Presupuesto antes del 31 de diciembre del año, según lo señala la Ley Orgánica del Presupuesto.

Para el Proyecto de Presupuesto 2023, se aprobó en el mes de enero, es así que no cumple el año presupuestario que mide la Encuesta de Presupuesto Abierto. En este sentido, para responde la pregunta se utiliza el Proyecto de Presupuesto aprobado por el Legislativo para el año 2022, y que fue aprobado el 10 de diciembre del 2021

Asimismo, se añade que con el cambio de gobierno se reformuló el Proyecto de Presupuesto 2022, y se aprueba un nuevo Proyecto de Presupuesto el 8 de abril del 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Véase el capítulo V, Artículos 35 y 36 de la Ley Orgánica del Presupuesto, página 7 y el capítulo 7, Art. 51, página 9 en:
<https://www.tsc.gob.hn/web/leyes/Ley-Organica-del-Presupuesto.pdf>

Comment:

De acuerdo a lo establecido en la Ley Orgánica del Presupuesto, Capítulo V, de las modificaciones del Presupuesto General de la República, Artículo 35 y 36, indican que serán competencia del poder legislativo la aprobación de modificaciones que afecten el monto total del Proyecto de Presupuesto aprobado. Asimismo, en el artículo 51, se establece que si las modificaciones que realiza las instituciones descentralizadas superan el 2% de los ingresos corrientes, requiere la aprobación del poder legislativo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

En la página web de la Secretaría de Finanzas, en la Sección Presupuesto, Formulado y Aprobado, se encuentran el Presupuesto General de la República aprobado en los últimos años
Presupuesto General de la República aprobado 2022
https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/aprobado/normas_ejecucion_presupuestaria_disposiciones_2022.pdf

Presupuesto General de la República Modificado aprobado 2022

[https://www.sefin.gob.hn/wp-](https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/modificacion/modificacion_normas_ejecucion_presupuestaria_disposiciones_2022_GACETA_35894.pdf)

[content/uploads/Presupuesto/2022/modificacion/modificacion_normas_ejecucion_presupuestaria_disposiciones_2022_GACETA_35894.pdf](https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/modificacion/modificacion_normas_ejecucion_presupuestaria_disposiciones_2022_GACETA_35894.pdf)

Proyecto de Presupuesto General de la República 2023

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/proyecto/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Presupuesto General de la República 2023

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/aprobado/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

Comment:

En el año 2022, se modificó el presupuesto aprobado en el año 2021 para el ejercicio fiscal 2022, el cuál fue aprobado por el poder legislativo.

Para el Proyecto de Presupuesto, el poder legislativo realizó enmiendas a la propuesta del Ejecutivo. Por ejemplo:

El Presupuesto de Egresos de la Secretaría de Seguridad presentado por el poder judicial es de L 9,202,258,600, en la aprobación del poder legislativo asciende a L 10,202,258,600.00

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

Medios de comunicación presentando la información de cuando fue entregado el proyecto de Presupuesto al Poder Legislativo

<https://hondudiario.com/portada/ejecutivo-entrega-al-congreso-nacional-anteproyecto-del-presupuesto-general/>

<https://www.laprensa.hn/honduras/diputados-regresan-en-enero-para-discutir-presupuesto-2023-JF11508067>

<https://www.laprensa.hn/honduras/congreso-nacional-aprueba-presupuesto-2023-honduras-HF11722555>

Comment:

La Comisión Ordinaria de Presupuesto del Congreso Nacional, es la encargada de examinar el proyecto de Presupuesto, y lo tienen disponible desde el 14 de septiembre 2022 que la Secretaría de Finanzas lo presentó al Congreso Nacional. Sin embargo, no fue aprobado en el tiempo estipulado, que es hasta el 31 de diciembre y se decidió que se aprobará hasta enero 2023.

Por lo tanto, el Proyecto de Presupuesto se aprobó el 12 de enero del 2023, es decir, que la comisión de presupuesto obtuvo alrededor de 100 días para examinar la propuesta de presupuesto.

En cuanto al informe con los hallazgos y recomendaciones, no es público el informe de dicha comisión.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Ley Orgánica del Poder Legislativo https://www.tsc.gob.hn/web/leyes/Ley_organica_poder_legislativo_2014.pdf

Comment:

En el artículo 34, de la Ley Orgánica del Poder Legislativo, se establece las comisiones que conforma el Congreso Nacional, sin embargo, no se encuentra evidencia de que publican informes de hallazgos y/o recomendaciones y que realizaron reuniones para la discusión del proyecto de presupuesto presentado por el Poder Ejecutivo.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

Medios de comunicación donde se detalla la presentación de informe en el Poder Legislativo
<https://hondudiario.com/portada/mientras-presupuesto-de-salud-y-educacion-bajaban-los-de-defensa-y-seguridad-subian/>

Comment:

En los últimos 12 meses, no existe evidencia que la Comisión de Presupuesto del Poder Legislativo examinó la ejecución del presupuesto correspondiente. Sin embargo, con el cambio de autoridades y miembros del poder legislativo, se presentó el análisis de la situación de país en los últimos años.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

Ley Orgánica del Presupuesto
<https://www.tsc.gob.hn/web/leyes/Ley-Organica-del-Presupuesto.pdf>

Comment:

Según la Ley Orgánica del Presupuesto, artículo 37, establece competencias para autorizar transferencias entre asignaciones presupuestarias:

- 1) Corresponde al Congreso Nacional, autorizar las transferencias de fondos presupuestarios ente los poderes del Estado.
- 2) Corresponde al presidente de la República, autorizar las transferencias de fondos presupuestarios entre Secretarías de Estados.
- 3) Corresponde a las Secretarías de Estado, por medio de sus Titulares Legales, autorizar las transferencias de fondos presupuestarios entre objetos específicos del gasto.
- 4) Corresponde a la Secretaría de Finanzas autorizar mediante resolución interna el traslado de fondos de la asignación financiera para contingencias, así como aquellos que se realizan entre las Secretarías de Estado.

En este sentido, las transferencias de fondos que realizan las instituciones, no necesariamente deben estar aprobadas por el Poder Legislativo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there

should be a procedure in place to ensure that the legislature approves any proposed use of these “new” funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive’s discretion, with no legislative control.

To answer “a,” the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer “b” applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer “c” applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer “d” applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A “d” response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

Source:

Ley Orgánica del Presupuesto

<https://www.tsc.gob.hn/web/leyes/Ley-Organica-del-Presupuesto.pdf>

En la página web de la Secretaría de Secretaría de Finanzas, en la Sección Presupuesto, Formulación y Aprobación, se encuentra los documentos del Presupuesto General de la República aprobado

<https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2023/aprobado/Normas-Ejecucion-Presupuestaria-Disposiciones2023.pdf>

[https://www.sefin.gob.hn/wp-](https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/modificacion/modificacion_normas_ejecucion_presupuestaria_disposiciones_2022_GACETA_35894.pdf)

[content/uploads/Presupuesto/2022/modificacion/modificacion_normas_ejecucion_presupuestaria_disposiciones_2022_GACETA_35894.pdf](https://www.sefin.gob.hn/wp-content/uploads/Presupuesto/2022/modificacion/modificacion_normas_ejecucion_presupuestaria_disposiciones_2022_GACETA_35894.pdf)

Comment:

De acuerdo a la Ley Orgánica del Presupuesto, artículo 36, indica que es correspondencia del Congreso Nacional aprobar las modificaciones del Presupuesto General de la República que afecte el monto total del presupuesto, sin embargo, al obtener un exceso de ingresos el poder ejecutivo puede ejecutarlos sin la autorización del Poder Legislativo.

Para el Presupuesto 2022 y 2023, en las Disposiciones Generales de la República se aprueba mediante el artículo 29 (Artículo 26 para el año 2022)- Cuando los ingresos corrientes de la Administración Central sean mayores a los montos estimados en el Presupuesto General de Ingresos y Egresos de la República, se autoriza al Poder Ejecutivo para que a través de la Secretaría de Estado en el Despacho de Finanzas (SEFIN), incorpore periódicamente los excedentes al Presupuesto General de Ingresos y Egresos de la República mediante el procedimiento de ampliación presupuestaria, debiendo notificar al Congreso Nacional a través de la primera Secretaría. Estos recursos se destinarán únicamente para:

- 1) Continuar impulsando la Reactivación Económica post COVID-19, cambios climáticos o fenómenos naturales que afecten o hayan afectado el territorio nacional;
- 2) Protección Social;
- 3) Disminuir el uso de crédito interno o externo;
- 4) Cancelar el saldo de deuda que tenga condiciones menos favorables;
- 5) Pagar el Servicio de la Deuda; y,
- 6) Para atender asuntos de interés y prioridad nacional.

La recaudación de ingresos mayor a lo programado será incorporada, de acuerdo con el clasificador presupuestario institucional, en la Institución “449 Servicios Financieros de la Administración Central”, incluyendo también asignaciones presupuestarias para contingencias.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls

(that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

Source:

Ley Orgánica del Presupuesto
<https://www.tsc.gob.hn/web/leyes/Ley-Organica-del-Presupuesto.pdf>

Comment:

De acuerdo a la Ley Orgánica del Presupuesto, Artículo 39, se establece que el Poder Ejecutivo estará obligado a solicitar la aprobación del Poder Legislativo sobre la reducción del gasto cuando afecte la asignación al Poder Legislativo, Poder Judicial o cualquier órgano constitucional; caso contrario, se emitirá un Acuerdo Ejecutivo aprobado por el Poder Judicial y cuando se reduzca el presupuesto a las instituciones descentralizadas, el Poder Ejecutivo tendrá que notificar al Congreso Nacional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does the legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is

produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Medios de comunicación donde detalla la presentación del Tribunal Superior de Cuentas

<https://www.latribuna.hn/2022/11/10/tsc-expone-hallazgos-del-informe-de-rendicion-de-cuentas-del-sector-publico/>

<https://elpulso.hn/2022/11/09/el-tsc-presenta-su-informe-de-rendicion-de-cuentas-al-poder-legislativo/>

[https://twitter.com/Congreso_HND/status/1590370400823029769?](https://twitter.com/Congreso_HND/status/1590370400823029769?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1590370400823029769%7Ctwgr%5E99a9beacf13e07c797140af6c0eb6ec5313f110e%7Ctwcon%5Es1_&ref_url=https%3A%2F%2Felpulso.hn%2F2022%2F11%2F09%2FEl-tsc-presenta-su-informe-de-rendicion-de-cuentas-al-poder-legislativo%2F)

[ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1590370400823029769%7Ctwgr%5E99a9beacf13e07c797140af6c0eb6ec5313f110e%7Ctwcon%5Es1_&ref_url=https%3A%2F%2Felpulso.hn%2F2022%2F11%2F09%2FEl-tsc-presenta-su-informe-de-rendicion-de-cuentas-al-poder-legislativo%2F](https://twitter.com/Congreso_HND/status/1590370400823029769?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1590370400823029769%7Ctwgr%5E99a9beacf13e07c797140af6c0eb6ec5313f110e%7Ctwcon%5Es1_&ref_url=https%3A%2F%2Felpulso.hn%2F2022%2F11%2F09%2FEl-tsc-presenta-su-informe-de-rendicion-de-cuentas-al-poder-legislativo%2F)

Boletín Institucional del Tribunal Superior de Cuentas, noviembre 2022

https://www.tsc.gob.hn/web/Boletines/2022/Boletin_noviembre_2022.pdf

Comment:

El Tribunal Superior de Cuentas, presentó al Poder Legislativo el informe de rendición de cuentas del año 2021, sin embargo, no fue presentado a un comité en específico para su revisión, y no es público si se realizó por parte del Poder Legislativo un informe con conclusiones y recomendaciones.

Página 1,2 y 3 del boletín del Tribunal Superior de Cuentas se detalla la información sobre la presentación al Poder Legislativo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Véase el Art. 9 en la pagina 17 de la Ley Orgánica del Tribunal Superior de Cuentas en:

https://www.tsc.gob.hn/web/ley_tsc/Ley_Organica_TSC.pdf

Comment:

De acuerdo con la Ley Orgánica del Tribunal Superior de Cuentas, Artículo 9, establece que el Tribunal Superior de Cuentas estará integrado por 3 miembros elegidos por el Congreso Nacional, con votos favorables de dos terceras partes del total de diputados. Por lo tanto, corresponde al Congreso Nacional la elección del presidente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. 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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Véase el Art. 18 en la pagina 18 de la Ley Orgánica del Tribunal Superior de Cuentas en:
https://www.tsc.gob.hn/web/ley_tsc/Ley_Organica_TSC.pdf

Comment:

Según la Ley Orgánica del Tribunal Superior de Cuentas, Artículo 18, establece en el inciso 6 que se suspende el cargo del miembro del tribunal, por medio de Decreto del Congreso Nacional por incumplimiento o falta grave en el ejercicio del cargo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer “a” applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer “b” applies if the SAI’s budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer “c” applies if the legislature or judiciary (or some independent body) determines the SAI’s budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer “d” applies if the executive determines the SAI’s budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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.

Source:

Véase el Art. 30 en la pagina 19 de la Ley Orgánica del Tribunal Superior de Cuentas en: https://www.tsc.gob.hn/web/ley_tsc/Ley_Organica_TSC.pdf

Comment:

De acuerdo con la Ley Orgánica del Tribunal Superior de Cuentas, Sección de Presupuesto, Artículo 30, establece someterá su proyecto de presupuesto por medio de la Secretaría de Finanzas, para la aprobación del Congreso Nacional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Véase el Art. 5, 6 y 7 en las paginas 16 y 17 de la Ley Orgánica del Tribunal Superior de Cuentas en: https://www.tsc.gob.hn/web/ley_tsc/Ley_Organica_TSC.pdf

Comment:

De acuerdo con la Ley Orgánica del Tribunal Superior de Cuentas, capítulo independencia objetiva, artículos 6 y 7, establece que el Tribunal en el cumplimiento de sus funciones actuará con autonomía funcional y administrativa de los poderes del Estado, sometido únicamente a lo que

establece la Constitución de la República. Asimismo, el Tribunal tendrá la dirección, orientación, organización, ejecución y supervisión del sistema de control que se regula en la ley.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

Ley Orgánica del Tribunal Superior de Cuentas
https://www.tsc.gob.hn/web/ley_tsc/Ley_Organica_TSC.pdf

Organigrama del Tribunal Superior de Cuentas
<https://www.tsc.gob.hn/web/Organigrama.pdf>

Comment:

Según la Ley Orgánica del Tribunal Superior de Cuentas, capítulo Auditoría Interna, artículo 26 señala que el Congreso Nacional seleccionara el auditor interno, en el artículo 26, dicta que el auditor tendrá las atribuciones de fiscalizar e inspeccionar las atribuciones del organismo, supervisar el control interno del tribunal, practicar análisis periódicos de la ejecución del presupuesto, así como de la contabilidad patrimonial del tribunal y lo demás que le asigne el reglamento de la Ley.

En este sentido, se observa en el organigrama la persona seleccionada para realizar la auditoría interna. Por lo tanto, el Tribunal Superior de Cuentas no tiene un ente independiente que realice auditoría de los procedimientos de auditoría externa del tribunal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

Boletín institucional del Tribunal Superior de Cuentas, noviembre 2022
https://www.tsc.gob.hn/web/Boletines/2022/Boletin_noviembre_2022.pdf

Medios de comunicación donde detalla la presentación del Tribunal Superior de Cuentas
<https://www.latribuna.hn/2022/11/10/tsc-expone-hallazgos-del-informe-de-rendicion-de-cuentas-del-sector-publico/>

<https://elpulso.hn/2022/11/09/el-tsc-presenta-su-informe-de-rendicion-de-cuentas-al-poder-legislativo/>

[https://twitter.com/Congreso_HND/status/1590370400823029769?](https://twitter.com/Congreso_HND/status/1590370400823029769?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1590370400823029769%7Ctwgr%5E99a9beacf13e07c797140af6c0eb6ec5313f110e%7Ctwcon%5Es1_&ref_url=https%3A%2F%2Felpulso.hn%2F2022%2F11%2F09%2Fel-tsc-presenta-su-informe-de-rendicion-de-cuentas-al-poder-legislativo%2F)

[ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1590370400823029769%7Ctwgr%5E99a9beacf13e07c797140af6c0eb6ec5313f110e%7Ctwcon%5Es1_&ref_url=https%3A%2F%2Felpulso.hn%2F2022%2F11%2F09%2Fel-tsc-presenta-su-informe-de-rendicion-de-cuentas-al-poder-legislativo%2F](https://twitter.com/Congreso_HND/status/1590370400823029769?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1590370400823029769%7Ctwgr%5E99a9beacf13e07c797140af6c0eb6ec5313f110e%7Ctwcon%5Es1_&ref_url=https%3A%2F%2Felpulso.hn%2F2022%2F11%2F09%2Fel-tsc-presenta-su-informe-de-rendicion-de-cuentas-al-poder-legislativo%2F)

Comment:

En el mes de noviembre, inicialmente las autoridades del Tribunal Superior de Cuentas presentaron a los diputados que conforma la Junta Directiva del Poder Legislativo los principales hallazgos del informe de rendición de cuentas 2021. Igualmente, se presentó al pleno del Poder Legislativo. Véase Página 1, 2 y 3 del boletín institucional del Tribunal Superior de Cuentas, donde detalla información de la presentación de rendición de cuentas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their

opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Calendario presupuestario 2023 https://www.sefin.gob.hn/wp-content/uploads/2022/04/Calendario_Presupuestario_2023.pdf

Comment:

La Secretaría de Finanzas, en el calendario presupuestario 2023, estableció un tiempo entre junio y octubre para poder realizar socialización del Proyecto de Presupuesto que se presenta al Poder Legislativo, sin embargo, no existe evidencia de que se realizaron las reuniones.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Una búsqueda arroja que la última vez que se publicó información fue para la Socialización de Proyecto de Presupuesto 2021. <https://www.sefin.gob.hn/presupuesto-participativo/> La Socialización de los Lineamientos de Política Presupuestaria 2023 estaba dirigido a las Instituciones de la Administración Pública (Centralizada y Descentralizada), y no a organizaciones de la sociedad civil y/o miembros individuales de la ciudadanía. <https://www.sefin.gob.hn/socializacion-de-los-lineamientos-de-politica-presupuestaria-2023/> <https://www.sefin.gob.hn/invitacion-a-socializacion-lineamientos-presupuestarios-2023/> En este sentido, dado que por el momento no hay evidencias de que estos espacios planteados en el calendario tuvieran lugar en la práctica, en consistencia metodológica corresponde calificar "D".

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No existe evidencia que el ejecutivo realiza esfuerzos para llegar activamente a los ciudadanos que proviene de grupos socialmente vulnerables o que están subrepresentados por organizaciones de sociedad civil.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

- 1. Macroeconomic issues**
- 2. Revenue forecasts, policies, and administration**
- 3. Social spending policies**
- 4. Deficit and debt levels**
- 5. Public investment projects**
- 6. Public services**

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

En la página web de la Secretaría de Finanzas, en la Sección Presupuesto, Formulación y Aprobación, se encuentra el calendario presupuestario 2023

https://www.sefin.gob.hn/wp-content/uploads/2022/04/Calendario_Presupuestario_2023.pdf

Comment:

La cobertura de participación pública durante la etapa de formulación, únicamente se registra en el calendario de actividades presupuestarias 2023 que se realizará participación ciudadana entre el mes de junio y octubre, pero no se detalla que temas se van a desarrollar. Asimismo, no existe evidencia de que se realizaron las reuniones de participación ciudadana.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No existe evidencia de que el ejecutivo utiliza mecanismos claros de participación abierta que involucre al público en la implementación del presupuesto anual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No existe evidencia de que el ejecutivo utiliza mecanismos claros de participación abierta que involucre a grupos socialmente vulnerables o subrepresentados en el proceso nacional en el implementación del presupuesto anual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No existe evidencia de que el ejecutivo utiliza mecanismos claros de participación abierta que involucre al público en la ejecución del presupuesto anual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

En la página web de la Secretaría de Finanzas, en la Sección Presupuesto, Formulación y Aprobación, se encuentra el calendario presupuestario 2023

https://www.sefin.gob.hn/wp-content/uploads/2022/04/Calendario_Presupuestario_2023.pdf

Comment:

En el calendario de actividades del proceso presupuestario, se establece que entre la fecha de junio a octubre se realizará la participación ciudadana en el presupuesto, sin embargo, no existe evidencia de que se realizarán las actividades, ni las directrices del método a utilizar, por lo tanto, no se puede confirmar que el ejecutivo utiliza la información oportuna.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

En la página web de la Secretaría de Finanzas, en la Sección Presupuesto, Formulación y Aprobación, se encuentra el calendario presupuestario 2023

https://www.sefin.gob.hn/wp-content/uploads/2022/04/Calendario_Presupuestario_2023.pdf

Comment:

En el calendario de actividades del proceso presupuestario, se establece que entre la fecha de junio a octubre se realizará la participación ciudadana en el presupuesto, sin embargo, no existe evidencia de que se realizarán las actividades, ni las directrices del método a utilizar, por lo tanto, no se puede confirmar que el ejecutivo proporciona al público comentarios sobre cómo se utilizan los aportes ciudadanos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By “written record”, we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer “a” applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer “b” applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer “c” applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

En la página web de la Secretaría de Finanzas, en la Sección Presupuesto, Formulación y Aprobación, se encuentra el calendario presupuestario 2023
https://www.sefin.gob.hn/wp-content/uploads/2022/04/Calendario_Presupuestario_2023.pdf

Comment:

En el calendario de actividades del proceso presupuestario, se establece que entre la fecha de junio a octubre se realizará la participación ciudadana en el presupuesto, sin embargo, no existe evidencia de que se realizarán las actividades, por lo tanto, no se puede confirmar que el ejecutivo proporciona al público comentarios sobre cómo se utilizan los aportes ciudadanos en la implementación del presupuesto anual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on “Sustainability,” “Timeliness” and “Complementarity” and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that “timetable” refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

En la página web de la Secretaría de Finanzas, en la Sección Presupuesto, Formulación y Aprobación, se encuentra el calendario presupuestario 2023
https://www.sefin.gob.hn/wp-content/uploads/2022/04/Calendario_Presupuestario_2023.pdf

Comment:

La actividad 6, en el calendario de actividades del proceso presupuestario, establece que se realizará la participación ciudadana en el proceso presupuestario y se realizará entre el mes de junio y octubre, siendo responsables miembros de la Secretaría de Finanzas y sociedad civil, sin embargo, no se detalla las pautas que se deben utilizar para la metodología de participación ciudadana, ni establece los horarios en que se desarrollará.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: Si existe un calendario presupuestario que indica los meses en que se desarrollarán las actividades de participación ciudadana, documento disponible desde el 21 de abril de 2022. https://www.sefin.gob.hn/download_file.php?download_file=/wp-content/uploads/2022/04/Calendario_Presupuestario_2023.pdf

IBP Comment

Se toma nota y agradece el comentario del revisor. De acuerdo con la evidencia presentada por el investigador y un examen más detallado, según las pautas de la OBS, se mantiene la respuesta actual de "D". La actividad 6, presentada como una única entrada en el calendario de actividades del proceso presupuestario, indica que se llevará a cabo la participación ciudadana entre los meses de junio y octubre. Sin embargo, no se especifican las directrices para la metodología de participación ciudadana ni se establecen los horarios correspondientes a su realización. La respuesta "a" se aplica si el ejecutivo nacional establece un conjunto claro de directrices que permitan a los ciudadanos y a los funcionarios comprender cuándo deben utilizarse los mecanismos de participación para que las aportaciones de los ciudadanos se incorporen al presupuesto anual.

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of

"involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No existe evidencia de que ministerios utilizan mecanismos claros de participación abierta que involucre al público a proporcionar información durante la formulación o implementación del presupuesto anual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to

allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Medios de comunicación que presentan los detalles de las audiencias públicas del Poder Legislativo
https://congresonacional.hn/noticias/audiencias_publicas

<https://congresonacional.hn/noticias/63740a533ed771245e6a8869>

<https://congresonacional.hn/noticias/636d72363774e79d3d0b6381>

<https://congresonacional.hn/noticias/636d52616a93de5efce399b0>

Comment:

La comisión de Presupuesto del Poder Legislativo, realizó audiencias públicas con las instituciones de la Administración Pública para conocer sobre la asignación presupuestaria que solicitan, asimismo, se realizó audiencia pública con algunas organizaciones de sociedad civil.

Ejemplo:

Asimismo, se desarrolló audiencia pública con Organizaciones de Sociedad Civil con enfoque de género.

Se realizó audiencia pública con Organizaciones de Sociedad Civil con enfoque económico.

Se realizó audiencia pública con el Sector Empresarial

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

Medio de comunicación que detalla la información de la audiencia pública realizada por el Poder Legislativo

<https://congresonacional.hn/noticias/636d72363774e79d3d0b6381>

<https://congresonacional.hn/noticias/636d52616a93de5efce399b0>

Comment:

Con respecto a los temas de déficit, deuda pública, política de ingreso y política de gasto fueron los principales que se discutieron en la audiencia pública con la empresa privada, las organizaciones de sociedad civil y el colegio de economistas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Comments: En las audiencias públicas con sociedad civil se rescatan por lo menos tres temas, Déficit y niveles de la deuda, temas macroeconómicos y proyectos de inversión pública. <https://congresonacional.hn/noticias/636d72363774e79d3d0b6381> (ver video)

Researcher Response

Tras examinar la participación en la audiencia pública, se observa que se abordaron los temas del déficit, la deuda pública, la política de ingresos, la política de gastos y la inversión pública. En consecuencia, se considera adecuada la elección de la opción "B".

IBP Comment

Se toma nota y agradece el comentario del revisor. IBP está de acuerdo con la "Respuesta a la revisión" del investigador. Se actualiza la respuesta actual de "c" a "b".

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Medios de comunicación donde se transmitió la audiencia pública realizada con sociedad civil
<https://www.facebook.com/congresonacionalhn/videos/1174853603415789/?t=335>

https://www.facebook.com/100068734911873/videos/1162439321364551/?__so__=watchlist&__rv__=video_home_www_playlist_video_list

Comment:

La comisión de Presupuesto de Poder Legislativo pone a disposición la grabación de las audiencias públicas en las diferentes redes sociales, por ejemplo de la audiencia pública de sociedad civil transmitida en Facebook.

Sin embargo, no se presenta informe sobre cómo se utilizan los aportes que se recopilaron en las audiencias públicas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Boletín institucional del Tribunal Superior de Cuentas, noviembre 2022
https://www.tsc.gob.hn/web/Boletines/2022/Boletin_noviembre_2022.pdf

Comment:

En la reunión ordinarias del Poder Legislativo se desarrolló la presentación de los resultados del Informe de Auditoría Pública, sin embargo, no existe evidencia de la participación de la ciudadanía, ni de aportes en la deliberación.
Véase la página 1,2,3 del boletín institucional del Tribunal Superior de Cuentas, donde detalla la presentación de resultados al Poder Legislativo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

En la página web del Tribunal Superior de Cuentas se encuentra un portal para atender a la ciudadanía
https://www.tsc.gob.hn/web/Denuncia%20Ciudadana/index_denuncia_ciudadana.html

Comment:

El Tribunal Superior de Cuentas ha establecido un portal de denuncias ciudadana para atender en forma oportuna y eficaz a los ciudadanos, servidores públicos, u organizaciones de cualquier índole que desean formular denuncias sobre conductas irregulares de los Servidores Públicos y /o de aquellas personas que manejan recursos del Estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No existe evidencia que el Tribunal Superior de Cuentas proporciona al público como utiliza los aportes ciudadano.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No existe evidencia que el Tribunal Superior de Cuentas proporciona al público mecanismos formales de aportes ciudadano para la investigación de auditoría.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree