

**International Budget Partnership  
OPEN BUDGET QUESTIONNAIRE  
Costa Rica, September 2009**

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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## **Section One: The Availability of Budget Documents**

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

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not available
Enacted Budget	2009
In-Year Reports	Not available
Mid-Year Report	2008
Year-End Report	2008
Audit Report	2008

**Table 2. Key Budget Documents Used: Full Titles and Internet Links**

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not produced
Budget Summary	<p>“Resúmenes Globales Presupuesto 2009” (2009 Budget Overall Summaries) September, 2008 <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20458/ResumenesGlobales1.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20458/ResumenesGlobales1.pdf</a></p>
Executive’s Budget Proposal	<p>“Presentación del Proyecto de Ley de Presupuesto Ordinario y Extraordinario de la República, para el Ejercicio Económico del 2009” (Presentation of Draft Regular and Supplemental Budget Law of the Republic, for 2009 Budget Year) September, 2008 <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP</a></p>
Budget Document One in Support of the Executive’s Budget Proposal	<p>“Exposición de motivos Proyecto de Ley Presupuesto 2009” (“Statement of Purpose” 2009 Draft Budget Law) September, 2008 <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP</a></p>
Budget Document Two in Support of the Executive’s Budget Proposal	<p>“Resúmenes Globales Presupuesto 2008” (Overall Summaries 2008 Budget) September, 2008. <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP</a></p>
Budget Document Three in Support of the Executive’s Budget Proposal	<p>“Dictamen de Comisión de Presupuesto 2009” (2009 Report of the Budget Commission) September, 2008. <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP</a></p>
Citizens Budget	Not produced
Enacted Budget	<p>“Presupuesto General de la República ejercicio económico 2009” (General Budget of the Republic 2009 Budget Year) November 2008 <a href="http://www.asamblea.go.cr/presupuesto/presu09.html">http://www.asamblea.go.cr/presupuesto/presu09.html</a></p>
In-Year Reports	Not produced

Mid-Year Review	<p>“Informe Seguimiento semestral 2008” (2008 Mid-year Follow Up Report)  October 2008.  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/infosemes2008.htm">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+ General+ de+ Presupuesto+ Nacional/infosemes2008.htm</a></p>
Year-End Report	<p>“Informe de resultados físicos de los programas ejecutados. Ejercicio económico 2008. (Report on Actual Program Outcomes. 2008 Budget Year)  March, 2009  <a href="https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf">https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf</a></p>
Audit Report	<p>“Memoria Anual 2008. Contraloría General de la República. 2008 Annual Report” (Office of the Comptroller General of the Republic)  May, 2009  <a href="http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf">http://documentos.cgr.go.cr/content/dav/jaguar/Documentos /Memoria/2008/Memoria_Anual_2008.pdf</a></p>
Other Documents	<p><a href="http://www.bccr.fi.cr">www.bccr.fi.cr</a> / <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a> / <a href="http://www.cgr.go.cr">www.cgr.go.cr</a></p>
Relevant Ministries & Departments	<p><a href="http://www.mideplan.go.cr">http://www.mideplan.go.cr</a></p>

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

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	No	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	Yes	Yes	No	No	NA
7. Readily available outside capital and/or big cities <sup>†</sup>	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	Yes	Yes	No	No	NA
9. News conference is held to discuss release	NA	Yes	Yes	Yes	Yes	NA

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

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

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes		Yes			
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes		Yes	Yes	Yes
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	NA	Yes	Yes	Yes
2. Advance notification of release sent to users, media	Yes	NA	Yes	Yes	Yes
3. Released to public same day as official release to media	Yes	NA	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	NA	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes	NA	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	NA	No	No	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	NA	Yes	Yes	Yes
8. Written in more than one language	No	NA	No	No	No
9. News conference is held to discuss release	No	NA	No	No	No

<sup>+</sup>Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.



## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

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

BY+ 1 = one year beyond the budget year

BY-1 = one year before the budget year

**Note 1:** The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  The executive's budget is classified by ministry and administrative unit (Law of Financial Administration and Publics Budgets). Budgets that are approved by the Comptroller General of the Republic without any legislative action, which represent approximately 2/3 of total public spending, are NOT included. In addition, autonomous institution's budgets (not included in the executive bill) are higher than executive's bill. This situation is very uncommon in comparison with other countries.</p> <p><b>Peer Reviewer One Comment:</b> The budget submitted by the executive is indeed broken down by Ministry and other institutions, such as the Legislative Assembly, the Judiciary, the General Comptroller's Office of the Republic (Contraloría General de la República) and others. In examining links to budget information, we find that the Executive's Budget Proposal was submitted by the Ministry of the Treasury to the Legislative Assembly and it is the duty of the latter to approve it; you can find in that reference material the decisions made by the "Treasury and Budget Committee of the legislature." Autonomous institutions submit their budget for approval to the General Comptroller's Office of the Republic (Contraloría General de la República) and all of these budgets together are larger than the budget approved by the Legislative Assembly.</p> <p><b>Peer Reviewer Two Comment:</b></p>	a

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  Expenditures are classified by general services, community services, economic services and financial services.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The information and comments are correct.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The following website would be a more appropriate source of information.  <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20458/ResumenesGlobales1.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20458/ResumenesGlobales1.pdf</a></p>	a
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  Expenditures are classified by economic classification.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The Executive's Budget Proposal is indeed organized by economic classification.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>Program-level data are presented for all expenditures.</li> <li>Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>No program-level data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto</a></p> <p><u>Comment:</u>  This is addressed in the Law of Financial Administration and Publics Budgets Rule (article 32).</p> <p><b>Peer Reviewer One Comment:</b> On this point, expenditures for individual programs that are part of the executive structure are presented and, additionally, the different ministries and administrative units have their own programs in their internal structure.</p> <p><b>Peer Reviewer Two Comment:</b></p>	a
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>No, multi-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto</a> (Section: "Exposición de Motivos" (Statement of Purpose))</p> <p><u>Comment:</u>  The "Exposición de Motivos" (Statement of Purpose) document includes an aggregate forecast of the revenues and expenses based on three different set of assumptions.</p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p>	a

<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  The 2009 Executive's Budget Proposal includes the actual expenditures for 2008, and the authorized for 2009. Since 2009, there are aggregate level estimates of expenditure for a multi-year period beyond the budget year (2010, 2011 and 2012). This information was not available during the previous research (2008). Since 2008, the Ministry of Hacienda has presented more detailed information and it is available on the website.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20457/Ingresos.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20457/Ingresos.pdf</a></p> <p><u>Comment:</u>  The different sources of tax revenue (such as income tax or VAT) are included in the 2009 executive budget project.</p> <p><b><u>Peer Reviewer One Comment:</u></b> It must be stressed that in the supporting document titled "Exposición de Motivos" (Statement of Purpose), charts comparing performance of the different taxes and revenue included in the budget revenue plan are used as support. For the 2010 Executive's Budget Proposal, it was noted that the sources of fiscal revenue were not enough to cover the budget.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20457/Ingresos.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20457/Ingresos.pdf</a></p> <p><u>Comment:</u>  The different sources of non-tax revenue (such as grants, property income, and sales of goods and services) are included in the executive's budget proposal.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The response is appropriate and can be verified in the document "Exposición de Motivos" (Statement of Purpose).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypros2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypros2009.htm#proyecto</a></p> <p><u>Comment:</u>  The 2009 executive’s budget proposal includes the actual expenditures for 2008 and the authorized expenditures for 2009. Since 2009, there are estimates of the aggregate level of expenditure for a multi-year period beyond the budget year (2010, 2011 and 2012). This information was not available during the previous research (2008). Since 2008, the Ministry of Hacienda has presented more detailed information and it is available on the website.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20457/Ingresos.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20457/Ingresos.pdf</a></p> <p><u>Comment:</u>  There are the ordinary and extraordinary sources of revenues; however, multiyear estimates are not presented. Only the same year sources of revenue are present. On the Ministry of Hacienda’s website, there are available multiyear estimates of expenditures, but not multi-year estimates of revenues. The “Exposición de Motivos” (Statement of Purpose) contains only global multi-year estimates of revenues; it does not contain more detail by level.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The response is appropriate based on the source of information that was used. Multi-year projected revenue is for tax and non-tax revenue without providing further individual detail of the make-up of each item of revenue obtained by the government from taxpayers. This is shown in the document “Exposición de Motivos” (Statement of Purpose) beginning on page 36.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a>  The "Exposición de Motivos" (Statement of Purpose) document, pages: 40 and 125 to 131, particular pages 40 and 127.</p> <p><u>Comment:</u>  The "Exposición de Motivos" (Statement of Purpose) document includes estimates of the debt with respect to the GDP.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20192/Titulo206.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20192/Titulo206.pdf</a>  <a href="https://www.bccr.fi.cr">https:// www.bccr.fi.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20192/Titulo206.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20192/Titulo206.pdf</a>  <a href="https://www.bccr.fi.cr/flat/bccr_flat.htm">https://www.bccr.fi.cr/flat/bccr_flat.htm</a></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> Actually the information presented does not include what is required to verify details of debt that is being serviced.</p> <p><b>Peer Reviewer Two Comment:</b></p>	<p>C</p>
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<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> <li>Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</li> <li>Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>No, information related to the macroeconomic forecast is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  The law requires the presentation of macroeconomic indicators for the budget year, such as the inflation rate, interest rates on bonds of the foreign debt, semiannual salary increases, real GDP growth, average exchange rate, devaluation rate, export growth rate, etc. These are calculated by the Central Bank, and they are analyzed on the "Exposición de Motivos" (Statement of Purpose).</p> <p><b><u>Peer Reviewer One Comment:</u></b> All of this information can be verified in the Executive's Budget Proposal.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2008.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2008.htm#proyecto</a></p> <p><u>Comment:</u>  Some of the information is presented on the "Exposición de Motivos" (Statement of Purpose), but only a sample. It is not exhaustive.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The information is so scant that one can barely assert that choice "d" could be the response.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  Some of the information is presented on the "Exposición de Motivos" (Statement of Purpose), but only a sample. It is not exhaustive by levels or institutions.</p> <p><b><u>Peer Reviewer One Comment:</u></b> First, you could say that general expenditure policy is not expressly defined very well in the document even though one could assume that it must be in place to prepare the budget. With regard to the policy of the different executive offices, there is no indication at all.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p>a. All expenditures are classified by administrative unit for BY-1.  b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.  c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.  d. No expenditures classified by administrative unit are presented for BY-1.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  The executive’s budget proposal includes general expenditures classified by administrative unit for BY-1. However, not all departments or dependencies of each institution are included. Some of the information is presented in the “Exposición de Motivos” (Statement of Purpose), but only a sample; it is not exhaustive by levels, institutions or administrative unit.</p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> The information for this question is in annex 10, in aggregate form and reported separately for each administrative unit considered separately in each document. Note that the information for question 21, regarding programs, can only be found in each administrative unit considered separately for both BY and BY-1 in aggregate terms (does not break each program down). This aggregate warrants an “a” answer (we do not ask for comparability throughout) but we need to consider that information for each program is not aggregated separately, which means there is no way to compare the program information for BY with that of BY-1 as they are broken down into 20 some documents. To compare programs, the researcher would have to go into each agency document, and add it up. The answer is “a” but we need to keep in mind no aggregate info by program is available.</p>	<p>a</p>

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function for BY-1.</li> <li>No expenditures classified by function are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  The executive's budget proposal includes general abstracts about expenditures that are classified by functional classification for each institution for BY-1.</p> <p><b><u>Peer Reviewer One Comment:</u></b> This response was corroborated in the documentary information that was examined.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>No expenditures classified by economic classification are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  The executive's budget proposal includes general abstracts about expenditures that are classified by economic classification for each institution for BY-1. However, not all expenditures are classified by economic classification.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. For most of the institutions considered on the executive's budget there is information for the BY-1. Example:  <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20189/Titulo203.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20189/Titulo203.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  BY-1 refers to the approved budget from the previous year and is not updated. There is not actual expenditure comparison of the year prior to the budget year BY-1. Comparisons are made between budget approved and executive budget proposal.</p> <p><b><u>Peer Reviewer One Comment:</u></b> This response is appropriate. However, it could be that in this proposal there are no estimates or there are no data, but in subsequent reports, there were updates but not necessarily in the Executive’s Budget Proposal.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>b. No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  This information is included in the executive’s budget proposal summary.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  The BY-2 information is not available for all programs.</p> <p><b><u>Peer Reviewer One Comment:</u></b> In reviewing the referenced citation, you can verify that the BY-2 information is not available for all programs.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The following link would be a more accurate source to justify the answer.  <a href="https://www.hacienda.go.cr/NR/ronlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20458/ResumenesGlobales1.pdf">https://www.hacienda.go.cr/NR/ronlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20458/ResumenesGlobales1.pdf</a></p>	b
<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> <li>Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> For the most part, information from prior years and the current year keep the same structure and, therefore, can be compared for purposes of presentation and estimation of yearly budget expenditures.</p> <p><b>Peer Reviewer Two Comment:</b></p>	a
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All tax revenues are identified individually for BY-1.</li> <li>Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>No tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a>. See pages 139-140 of document called "Exposición de Motivos" (Statement of Purpose).</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> Very clear information is provided regarding fiscal revenue used to cover the expenditures of the fiscal year.</p> <p><b>Peer Reviewer Two Comment:</b> The information to validate this answer cannot be obtained from pages 139-140. It comes from pages 65-70 but it does not change the answer to the question.</p>	a

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a>. See pages 139-140 of document called "Exposición de Motivos" (Statement of Purpose).</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> The information corroborated through references used for research.</p> <p><b>Peer Reviewer Two Comment:</b> The information to validate this answer cannot be obtained from pages 139-140. It comes from pages 65-70 but it does not change the answer to the question.</p>	a
<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a>. See the document called "Exposición de Motivos" (Statement of Purpose).</p> <p><u>Comment:</u>  BY-1 updates are only presented for some types of revenue, for example, the main types of taxes.</p> <p><b>Peer Reviewer One Comment:</b> Actual expenditures are used from at least 6 or more months back as support for final estimates in the budget.</p> <p><b>Peer Reviewer Two Comment:</b></p>	a

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>No, such prior-year estimates of aggregate revenue are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto</a></p> <p><u>Comment:</u>  Only in general summaries and for the most important taxes. See appendix n° 1 in the executive's budget proposal.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The information to validate this answer cannot be obtained from pages 139-140. It comes from pages 65-70 but it does not change the answer to the question.</p>	a
<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto</a></p> <p><u>Comment:</u>  On the "Exposición de Motivos" (Statement of Purpose) there are some cases with more details than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The information to validate this answer comes from pages 65-70 of the "Exposición de Motivos" (Statement of Purpose) document.</p>	a

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto</a></p> <p><u>Comment:</u>  Information varies every year. For instance, the 2007 executive's budget proposal includes comparative tables of actual revenues for three years prior.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Regarding the 2009 budget under discussion here, the appropriate response would be "A," since you can clearly see in the executive's budget proposal cited above that a comparison is drawn to 2007 and 2008, in the 'exposición de motivos' (statement of purpose) there is an analysis of prior years. I agree that in 2007 the three preceding years were taken into account but that is not relevant to the question.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypros2009.htm#proyecto</a>  Exposición de Motivos" (Statement of Purpose) document, pages:40 and 125 to 131, particular pages 40 and 127.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a>  Exposición de Motivos" (Statement of Purpose) document, pages:40 and 125 to 131, particular pages 40 and 127.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> The budget is determined entirely by tax and non-tax revenue. No information is presented regarding extrabudgetary funds or revenue.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on intergovernmental transfers is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  Only some of the information is presented and when it is available it is in a very general way; it doesn't go into details.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Intergovernmental transfers are included as part of budget revenue, but no significant information or any explanation of the origin of these resources and of their specific purpose is provided.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on transfers to public corporations is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  Only some of the information is presented and when it is available it is in a very general way; it doesn't go into details.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C



<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> In statements referring to expenditures, no information on expenditure arrears can be found.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> There is no information on contingent liabilities.</p> <p><b>Peer Reviewer Two Comment:</b></p>	d
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  The information is presented but it lacks important details, especially information about the pension system. The Costa Rican Social Security Board handles the pension system, but the central government is responsible for these future liabilities. In fact, pension funds are one of the most important budget expenditures.</p> <p><b>Peer Reviewer One Comment:</b> The Executive's Budget Proposal includes mandatory Social Security payment amounts to pension plans; the Executive's Budget Proposal also includes prior liabilities from the different existing pension systems. We must add that information on forecasts of how many more people will be coming into the pensions system is inadequate.</p> <p><b>Peer Reviewer Two Comment:</b></p>	c

<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  Only monetary donations or contributions are included (current transfers). In-kind donations are not accounted for.</p> <p><b><u>Peer Reviewer One Comment:</u></b> These in-kind donations are allocated based on the appropriate institution.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

- a. All earmarked revenues are identified individually.
- b. At least two-thirds of, but not all, earmarked revenues are identified individually.
- c. Less than two-thirds of earmarked revenues are identified individually.
- d. No earmarked revenues are identified individually.
- e. Not applicable/other (please comment).

Citation:

<https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto>

Comment:

There are the ordinary and extraordinary sources of revenues, however, multiyear estimates are not presented. They are only present for the same year. On the Ministry of Hacienda's website, multi-year expenditure estimates are available, but not multiyear estimates of revenues. The "Exposición de motivos" (Statement of Purpose) contains only general multiyear estimates of revenues; it does not contain more detail by level.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." After reviewing the <https://www.hacienda.go.cr/NR/rdoonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20457/Ingresos.pdf> file, it is my opinion that none of the expected revenues are earmarked since none of the different budget lines goes to a specific project. The new tax on luxury homes and the CONAVI tax on fuels are examples of earmarked revenues, but none of them are disclosed as such.

**Researcher Response:** I chose to keep my answer "b." Examples: Law 8114: Tax Simplification and Efficiency establishes in Article 5: "Use of resources. Thirty percent (30%) of annual proceeds from collection of the single tax on fuel shall be used for the National Highway Council (CONAVI), 3.5% exclusively for payment of environmental services to the National Fund of Forestry Financing (Fonafifo); and .1% for payment of farming/cattle raising environmental benefits to the MAG (Ministry of Agriculture) for financing organic agricultural production, as provided by the regulations of the specific law. The use of this 33.6% [total] shall be of a specific nature and its transfer shall be mandatory for the Ministry of the Treasury."

[http://www.pgr.go.cr/scij/scripts/TextoCompleto.dll?Texto&nNorma=46631&nVersion=64535&nTamanoLetra=10&strWebNormativa=http://www.pgr.go.cr/scij/&strODBC=DSN=SCIJ\\_NRM;UID=sa;PWD=scij;DATABASE=SCIJ\\_NRM;&strServidor=\\pgr04&strUnidad=D:&strJavaScript=NO](http://www.pgr.go.cr/scij/scripts/TextoCompleto.dll?Texto&nNorma=46631&nVersion=64535&nTamanoLetra=10&strWebNormativa=http://www.pgr.go.cr/scij/&strODBC=DSN=SCIJ_NRM;UID=sa;PWD=scij;DATABASE=SCIJ_NRM;&strServidor=\\pgr04&strUnidad=D:&strJavaScript=NO)

Law 7972: Tax on Cigarettes and Liquor for the Social Protection plan establishes the creation of taxes on liquor, beer and cigarettes to finance a integrated protection plan and aid for the elderly adults, at risk child population, abandoned persons with disabilities, alcoholics and drug abuser rehabilitation, support for the efforts of the Red Cross, and suspension of minor taxes on farming and its consequent substitution

d

<p><a href="http://www.pgr.go.cr/scij//scripts/TextoCompleto.dll?Texto&amp;nNorma=41967&amp;nVersion=74401&amp;nTamanoLetra=10&amp;strWebNormativa=http://www.pgr.go.cr/scij/&amp;strODBC=DSN=SCIJ_NRM;UID=sa;PWD=scij;DATABASE=SCIJ_NRM;&amp;strSevidor=\\pgr04&amp;strUnidad=D:&amp;strJavaScript=NO">http://www.pgr.go.cr/scij//scripts/TextoCompleto.dll?Texto&amp;nNorma=41967&amp;nVersion=74401&amp;nTamanoLetra=10&amp;strWebNormativa=http://www.pgr.go.cr/scij/&amp;strODBC=DSN=SCIJ_NRM;UID=sa;PWD=scij;DATABASE=SCIJ_NRM;&amp;strSevidor=\\pgr04&amp;strUnidad=D:&amp;strJavaScript=NO</a></p> <p><b>IBP Comment:</b> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u>  In Costa Rica there is no army and all budget information is public. There are no secret accounts in Costa Rica, including in the Judicial Branch.</p> <p><b>Peer Reviewer One Comment:</b> Not applicable because there is no army or secret items and, therefore, the appropriate response is “e.”</p> <p><b>Peer Reviewer Two Comment:</b></p>	<p>e</p>

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <p>a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the link between the budget and the government's stated policy goals is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Pre+supuesto+Nacional/proypres2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> On page 4 of the "exposición de motivos" (statement of purpose), it mentions that the budget shall be linked to institutional operational and strategic, national, short and medium term planning. However, this relationship cannot be verified in the presentation of the budget document included in the referenced links that were used for the research. A personal comment is that perhaps one of the shortcomings of Costa Rican public administration is the lack of strategic planning.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C

<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.mideplan.go.cr/content/view/69/371/">http://www.mideplan.go.cr/content/view/69/371/</a></p> <p><u>Comment:</u>  The information about the link between the budget and the government's stated policy goals only takes into consideration the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>Non-financial data are presented for all programs.</li> <li>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>No non-financial data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20204/Titulo215.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20204/Titulo215.pdf</a></p> <p><u>Comment:</u>  Non-financial objectives for each institution and also a summary of the expected results are included.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b



<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf">http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf</a></p> <p><u>Comment:</u>  Public institutions in Costa Rica do not have appropriate mechanisms to verify for the quality of non-financial data according to Annual Yearbook of the Comptroller General of the Republic. Therefore it is impossible to evaluate program performance.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The response is appropriate since the researcher would have to thoroughly scour each institution to determine whether there are non-financial data available, which would make the research too extensive.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf">http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf</a></p> <p><u>Comment:</u>  Although the public sector in Costa Rica has no performance indicators (Annual Yearbook of the General Comptroller's Office of the Republic), some programs of the executive's budget proposal contains some performance indicators, however, they are not well designed. Example: <a href="https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20193/Titulo207.pdf">https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20193/Titulo207.pdf</a>, pages 2, 19 and 20.</p> <p><b><u>Peer Reviewer One Comment:</u></b> In the public sector, in Municipalities, for example, there are better designed tools than those used by the Central Government and their use is mandatory. That is also one of the shortcomings of public administration.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?
- All performance indicators are well designed.
  - Most performance indicators are well designed.
  - Some performance indicators are well designed, but most are not.
  - No programs have performance indicators, or they are not well designed.
  - Not applicable/other (please comment).

Citation:

[http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria\\_Anual\\_2008.pdf](http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf) pages 43, 44 and 45

Comment:

Although the public sector in Costa Rica has no performance indicators (Annual Yearbook of the General Comptroller's Office of the Republic), some programs of the executive's budget contains some performance indicators, however, they are not well designed. Example:

<https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20193/Titulo207.pdf>, pages 2, 19 and 20.

The Yearly Report of the Office of the Comptroller General of the Republic released in 2009 establishes that: "It has been determined that evaluation reports prepared by the Ministry of Planning and Economic Policy, as well as by the central unit that manages the plan or program, does not make it possible to learn the outcomes attained, since they only refer to percentage of executed actions that is reported by the institutions. Nor is the information verified in the field and the evaluations are biased towards the output indicators and executed resources indicators, usually with limitations on their geographic disaggregation (...) it was determined that the goals are frequently designed with deficiencies, since they do not clearly define what they encompass, they do not quantify what is supposed to be achieved nor during what period of time, nor are minimum standards set; additionally, routine operational actions are included among the goals, all of which makes follow-up or tracking and evaluation difficult."

[http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria\\_Anual\\_2008.pdf](http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf)

d

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** I agree with the response.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." There has been an effort by the budgetary entity to incorporate some performance indicators. Despite that this indicators are designed and aligned with some of the specific plans and there is some information about how to collect the data, their design is primitive and most of them are not communicated to the public, either before or after the budgetary period.

**Researcher Response:**

**IBP Comment:** IBP editors chose answer "d", to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2007/Memoria_Anual_2007.pdf">http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2007/Memoria_Anual_2007.pdf</a>;</p> <p><u>Comment:</u>  According to the 2007 Annual Yearbook of the General Comptroller's Office of the Republic, public institutions in Costa Rica do not have incorporated performance indicators in the process of evaluation or institutional planning. Some programs of the executive's budget contains some performance indicators, however they are not well designed.</p> <p><b><u>Peer Reviewer One Comment:</u></b> According to the response, an exhaustive analysis would have to be conducted of each institution in order to determine the internal use of performance indicators. I personally know of some institutions that do use performance indicators, but it is definitely very few that do. We should add that there is the SINE [National Evaluation System], which is in charge of presenting and supporting the evaluation with performance indicators, but the task is not carried out adequately.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.mideplan.go.cr/content/view/95/420/">http://www.mideplan.go.cr/content/view/95/420/</a> and also:  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proyley2009.htm#proyecto</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> There is some information in the different institutions of the social sector, but it is very spread out throughout the entire Executive's Budget Proposal and does not provide detailed information on the possible benefits to the most impoverished population. However, the IMAS – Mixed Social Assistance Institute is the public institution that manages more clearly and directly benefits aimed at the poor.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” After reviewing the ‘statement of purpose’ [exposicion de motivos] document, page 27-28 “The amounts allocated to the health sector shall undergo an increase of 37.6%, which takes into account the resources required to finance the creation of 569 new positions of which 350 will belong to the Program Directorate and Health Promotion and Outreach. The remaining 219 positions were approved for the Provision of Health Services program, specifically for the Nutrition and Child Development Centers (CEN-CINAI), which are needed to increase coverage of nourishment, nutrition and integrated care services to the impoverished population or those located in vulnerable areas or who are at-risk” or “Through the Ministry of Labor and Social Security, resources are targeted to finance the pensions of disadvantaged elderly adults who are not covered by other systems in the amount of ¢46.79 billion Costa Rican Colon.</p> <p><b><u>Researcher Response:</u></b> I choose to keep my answer “c.” The fact that information is spread out is a reflection of the lack of coordination of the institutional sector devoted to fighting poverty. In this regard, the General Comptroller's Office of the Republic has stressed that “selective social institutions and programs (for care of the most vulnerable sectors of the population) constitute a broad and diverse group that administers a significant volume of resources and all together do meet a functional criterion, as do the ministries' portfolios; however, the criteria of poverty, vulnerability and social exclusion cut across each of the functions of the State. Therefore and based on</p>	<p>C</p>

<p>the premise that policies in that area must be stable and permeate the entire institutional structure of the country, it is considered important that the very identity of this group of institutions and the programs be recognized by the legislature; they must cease to be connected to a sectoral classification of the State, they must be detached from the portfolio of Labor and Social Security and become linked to a crosscutting ministerial portfolio, as a support structure to the managing office of the sector.</p> <p>It is also essential that the Ministry of Planning and Economic Policy, in asserting its authority over national, regional and sectoral planning, coordination and evaluation, promotes this crosscutting approach to policies for overcoming poverty, vulnerability and social exclusion, which, as was stated earlier, must be introduced into the long term National Development Policy. An alternative to the crosscutting ministry is the creation of a ministry of social development, as has been done in a significant number of countries, with clear specification of its purview and functions, sources of funding, mechanisms of horizontal management and information systems, so that it has the capacity to advocate for a set of policies for each branch or sector of the government, and make sure that other sectors and entities do not tend to ignore those populations and their problems.</p> <p><a href="http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf">http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf</a></p> <p><b>IBP Comment:</b> IBP editors chose answer “c” to maintain the consistency of the data across the countries.</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.hacienda.go.cr/Paginas/inicio.aspx">http://www.hacienda.go.cr/Paginas/inicio.aspx</a></p> <p><u>Comment:</u>  There are information about the different types of revenues, taxes, rates, rules and the schedule for payments per fiscal period.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> <li>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>Yes, some analysis is presented, but it lacks important details.</li> <li>No analysis on the distribution of the tax burden is presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#proyecto</a>. The government does not explain how the tax burden is distributed in the executive's budget project.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> The response is appropriate. The Government only determines and quantifies the different taxes or other revenue but does not analyze the distribution of the tax burden.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with IFI assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.mideplan.go.cr/content/view/57/372/">http://www.mideplan.go.cr/content/view/57/372/</a></p> <p><u>Comment:</u>  No, information on conditions associated with IFI assistance is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> No detailed information can be found in the site that is referenced, and it is more financial than narrative.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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60. Does the executive make available to the public a summary that describes the budget and its proposals?

- a. Yes, it provides a summary that is very informative.
- b. Yes, it provides a summary that is somewhat informative.
- c. Yes, but the summary is not very informative.
- d. No, it does not provide a summary.
- e. Not applicable/other (please comment).

Citation:

<https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP>

Comment:

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:** I believe that the ‘Statement of Purpose’ (Exposición de Motivos) is an important document that summarizes the budget in a simple way but it is lacking overall in further information with important details for the public to be better informed.

Creo que la exposición de motivos es un documento importante que resume el presupuesto de una forma simple pero en su totalidad le falta más información de detalles importantes para que el público este mejor informada.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” The file <https://www.hacienda.go.cr/NR/rdonlyres/11905F6A-364F-4319-8D33-4F4D67B24D98/20458/ResumenesGlobales1.pdf> is a summary presented by the government. It is my opinion that it is not very informative and its main focus is numbers instead of plans, objectives and the impact of those on the budgetary lines.

**Researcher Response:** I keep my answer “b.” The summary does not provide extensive information about the objectives and purposes of the budget; however, the major budget lines are included in the summary document. It includes data about income and expenditure in each of the main budget lines.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.

b

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>Yes, it publishes a citizens budget that is very informative.</li> <li>Yes, it publishes a citizens budget that is somewhat informative.</li> <li>Yes, but the citizens budget is not very informative.</li> <li>No, it does not publish a citizens budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP</a></p> <p><u>Comment:</u>  The executive budget office sees no major benefits from having a citizens' budget, and at the same time considers its preparation too costly. Most of the time budget document language is very difficult to understand.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Most information presented is aimed at people who are in charge of approving the budget, such as the Legislative Assembly. It is prepared by specialists, who use their own lexicon, and the ability of the public to understand is not taken into account.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> <li>Yes, thorough definitions of budget terms are provided.</li> <li>Yes, definitions are provided, but some details are excluded.</li> <li>Yes, some definitions are provided, but it lacks important details.</li> <li>No, definitions are not provided.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  Citizens do not have access to these criteria in general, and they are very technical and highly specialized. Budget documents codes are indiscernible for the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The public sector of Costa Rica uses a revenue manual and an expenditure manual with technical definitions of terms, which are not commonly used by citizens and, therefore, budget information that is released is very complex and difficult for the average citizen to interpret.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The right has been codified into the Financial Administration and Public Budget Law (article 32) but in fact it is sometimes not possible for citizens to obtain government information.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Although the public does have access, there is a lack of information for citizens because the information is posted on web sites and not everyone has access to internet nor to the budget formulating institutions or respective approving bodies, nor is the specialized vocabulary that is used by these institutions and bodies readily understandable to the general public.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
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64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

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

Citation:

<https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP>

Comment:

This is addressed in the Financial Administration and Public Budget Rule of Law, although disaggregated information is not easily available.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

b

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

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

Citation:

[www.asamblea.go.cr](http://www.asamblea.go.cr)

Comment:

Non-financial information has been included in annual reports or in results of budget execution. See Ministerio de Planificación and Ministerio de Hacienda report (<http://www.mideplan.go.cr/content/view/63/421/>; [www.hacienda.go.cr](http://www.hacienda.go.cr)). However, disaggregated information is not easily available.

**Peer Reviewer One Comment:** The Ministry of Planning gathers, on an annual basis, information on outcomes of the different areas making up the National Development Plan to evaluate performance. However, availability of the information is inadequate, it is usually only available on-line through its web page.

**Peer Reviewer Two Comment:**

b

## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  The release date is set in article 178 of the Political Constitution (September 1st, each year).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP">https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/proypres2009.htm#RP</a> and <a href="http://www.asamblea.go.cr">www.asamblea.go.cr</a></p> <p><u>Comment:</u>  Timetable is incorporated in the Law of Financial Administration and Publics Budgets (articles 33-40).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive always adheres to the dates in its timetable because it is a legal obligation.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> That possibility is not contemplated in the procedures of budget formulation. Frequently, ministers talk to legislators during budget legislative approval, not before it.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Legislators are practically unaware of the budget content until the time it is submitted to Congress and it is at that time that the process of examination and potential approval begins.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive never consults with the public as part of the budget preparation process.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The budget of the Republic is not participatory.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> <li>The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>The executive does not release a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a pre-budget statement.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a pre-budget statement.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not produce a pre-budget statement.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature receives the budget four months before the start of the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The deadline for submission of the Executive Budget Proposal to the legislature is established by current law and the government fully abides by it.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislative committee (“Comisión de Asuntos Hacendarios”) holds public hearings with ministries' participation, but the public is not heard. See <a href="http://www.asamblea.go.cr/actas/comision/hacendarios.htm">http://www.asamblea.go.cr/actas/comision/hacendarios.htm</a>.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Hearings are held, covering key administrative units, in which testimony from the executive branch is heard in different committees in the Congress (Comisión de Asuntos Hacendarios, Comisión de Control del Ingreso y Gasto Públicos) but these are limited.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> <li>Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>Yes, the committees release reports, but some details are excluded.</li> <li>Yes, the committees release reports, but they are not very informative.</li> <li>No, the committees do not release reports or do not hold public hearings.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.asamblea.go.cr/actas/comision/hacendarios.htm">http://www.asamblea.go.cr/actas/comision/hacendarios.htm</a>. Also see:  <a href="http://www.asamblea.go.cr/avance/nota1.htm">http://www.asamblea.go.cr/avance/nota1.htm</a></p> <p><u>Comment:</u>  Legislative committees report regularly on activities during the budget process; these reports can be accessed by Internet. Reports include press bulletins reporting the legislative committees' activities. The citizens also can check on the web the minutes of every session that these committees celebrate.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The response is appropriate. These reports summarize the decisions made during the committee sessions where the budget is examined.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</li> <li>No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  Not applicable in the case of Costa Rica because we do not have an army or any secret programs. All the information in the budget of public institutions is public. There are no budget secret items.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> <li>Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</li> <li>Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</li> <li>Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</li> <li>No, the legislature does not have any authority <i>in law</i> to amend the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature has authority in Political Constitution (article 179) to amend the budget, with some limitations like the restriction of approving expenditures without the source of funds.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Appropriate response. The Executive submits the Executive Budget Proposal, which is subject to changes by the legislators, provided they do not change revenue, which by nature is for specific application.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> <li>The approved budget includes program-level detail.</li> <li>The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The approved budget includes only departmental totals.</li> <li>The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See: <a href="http://www.asamblea.go.cr/presupuesto/presu09.html">http://www.asamblea.go.cr/presupuesto/presu09.html</a></p> <p><u>Comment:</u> This level of detail is possible to find in the budget released to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The Ministry of Finance prepares semi-annual reports some years, but it is not systematic.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Appropriate response. Examination of actual expenditure is conducted by government bodies for internal purposes.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There are some documents, such as the semester evaluation. However, this is not formally an in-year report. The document is not legally required, it is not periodically presented and it should not be considered a report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> <li>a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There are some documents, such as the semester evaluation. However, this is not formally an in-year report. The document is not legally required, it is not periodically presented and it should not be considered a report.</p> <p><b><u>Peer Reviewer One Comment:</u></b> They are used but for internal purposes.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There are some documents, such as the semester evaluation. However, this is not formally an in-year report. The document is not legally required, it is not periodically presented and it should not be considered a report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> <li>In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>In-year reports on actual revenue collections are released at least every quarter.</li> <li>In-year reports on actual revenue collections are released at least semi-annually.</li> <li>In-year reports on actual revenue collections by source of revenue are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The Ministry of Finances publishes a financial report monthly, however it lacks of narrative explanation; it is just a quantitative summary. Those reports on actual revenue collections by source of revenue are released at least every month. See <a href="https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm">https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm</a></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> To complement the above, this information is very technical and is not produced for the public and, therefore, is very difficult to understand.</p> <p><b>Peer Reviewer Two Comment:</b></p>	d
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> <li>In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>In-year reports on actual revenue collections are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> <a href="https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm">https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm</a></p> <p><u>Comment:</u> The Ministry of Finances publishes a financial report monthly, however it lacks of narrative explanation; it is just a quantitative summary. Those reports on actual revenue collections by source of revenue are released at least every month.</p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p>	d

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm">https://www.hacienda.go.cr/Msib21/Espanol/Secretaria+Tecnica+de+la+Autoridad+Presupuestaria/Flujogobierno.htm</a></p> <p><u>Comment:</u>  The Ministry of Finances publishes a financial report monthly, however it lacks of narrative explanation; it is just a quantitative summary. Those reports on actual revenue collections by source of revenue are released at least every month.</p> <p><b><u>Peer Reviewer One Comment:</u></b> If we take into account that the Ministry of the Treasury produces comparative reports of actual revenue and that these reports are freely accessible to the public, the appropriate response would be “a.” However, these reports lack narrative explanation of outcomes and the effects thereof on total revenue collection and programmed revenue.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, in-year reports on actual borrowing are not released.</p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Adequate response.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a.” On the Ministerio de Hacienda website, <a href="https://www.hacienda.go.cr/Msib21/Espanol/Tesoreria+Nacional/SaldoDeudaPublicaCostarricense.htm">https://www.hacienda.go.cr/Msib21/Espanol/Tesoreria+ Nacional/ SaldoDeudaPublicaCostarricense.htm</a>, the Ministry objective is to report on the monthly balance of public debt, both internal and external. Some information is available on a monthly basis but it seems to be incomplete.</p> <p><b><u>Researcher Response:</u></b> I chose my answer “d” because the reports released by the Executive (only) on the Hacienda Ministry Website do not contain any qualitative information or explanation, and are not actualized enough, example: the last report is about May 2009</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
  - Yes, key additional information is presented, but some details are excluded.
  - Yes, some additional information is presented, but it lacks important details.
  - No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
  - Not applicable/other (please comment).

Citation:

Comment:

No, in-year reports on actual borrowing are not released.

d

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” Per <https://www.hacienda.go.cr/Msib21/Espanol/Tesoreria+Nacional/SaldoDeudaPublicaCostarricense.htm> information is available.

**Researcher Response:** I chose my answer “d” because the reports released by the Executive (only) on the Ministry Website do not contain any qualitative information or explanation, and are not actualized enough, example: the last report is about May 2009

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There are some documents, such as the semester evaluation. However, this is not formally an in-year report. The document is not legally required, it is not periodically presented, and it should not be considered a report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?
- Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
  - Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
  - Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
  - No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
  - Not applicable/other (please comment).

Citation:

Comment:

There is a report called "Annual Report of Budgetary Assessment" <https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/infoanualeval2008.htm>, only for central government institutions (it does not include autonomous institutions). This document does not conform to international standards, as it does not incorporate the macroeconomic outlook, new expenditure estimations or indicators of government spending. Furthermore, it is important to note that the budgetary process in Costa Rica is very unique. Congress approves only about one-third of overall expenditure and the General Comptroller's Office the other two-thirds. Most of the documents released by the executive during the year are partial because they refer only to central government spending, which represents the one-third approved by the legislature. The rest of the government spending is not reported in this way.

**Peer Reviewer One Comment:** We can clarify that autonomous institutions are, for example A y A (the water and sewer authority), ICE (Costa Rican Electricity Institute), etc. Their budget does not have to be approved by the the Legislative Assembly, rather just by the General Comptroller's Office. Therefore, there are institutions with very high budgets that are not released in the reports issued by the government and that can be accessed by internet.

**Peer Reviewer Two Comment:**

d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to question 92 above.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to question 92 above.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to question 92 above.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The monthly review does not include updated revenue estimates.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive shifts funds between administrative units without seeking input from the legislature. Also, parliament shifts funds between public institutions. The legislature has authority in Political Constitution (article 179) to amend the budget, with some limitations like the restriction of approving expenditures without source of funds. The General Comptroller's Office is obligated to exercise financial control over these cases.</p> <p><b><u>Peer Reviewer One Comment:</u></b> These shifts are carried out keeping the source of the resources as it is, because there are specific application earmarked resources for some administrative unit.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Significant examples of irregularities were reported by the national comptroller in some public institutions like the Costa Rica Institute of Electricity, Social Security Institute or Rural Development Institute. Some of them are still under judicial investigation right now. See <a href="http://www.cgr.go.cr">www.cgr.go.cr</a></p> <p><b><u>Peer Reviewer One Comment:</u></b> These cases may be from several years prior to 2009, and are still under investigation as of this date and there may be cases in the complaint filing stage.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Supplemental budgets (or extraordinary budgets) are approved before the funds are expended. The General Comptroller's Office is obligated to exercise financial control over these cases.</p> <p><b><u>Peer Reviewer One Comment:</u></b> This is required by law and also expenditures without prior approval of legislators could have legal consequences.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> It is difficult to give a percentage, even an estimated one because the supplemental budget requests vary greatly. Some do not even reach 1% while others go over 10%.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The response is appropriate. The amount of supplemental budgets of the Republic depends on supplemental revenue that comes into the government either as its own revenue, international loans, debt or other financing sources.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Expenditures are approved before the funds are expanded.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> <li>a. The report is released six months or less after the end of the fiscal year.</li> <li>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. The report is released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf">https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf</a></p> <p><u>Comment:</u>  Reports are released two months after the end of the fiscal year. The main documents are the Annual Evaluation Report from the Ministry of Finance.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1958054&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1958054&amp;_dad=portal&amp;_schema=PORTAL</a></p> <p><u>Comment:</u>  All data outcomes have been audited by the General Comptroller's Office of the Republic.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf">https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf</a>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1958054&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1958054&amp;_dad=portal&amp;_schema=PORTAL</a>. In 2008 document (pages 52,53, 56 and 57).</p> <p><u>Comment:</u>  The two reports (Ministry of Finance and General Comptroller’s Office of the Republic) explain the difference between the enacted levels and the actual outcome for expenditures, but it lacks important details.</p> <p><b><u>Peer Reviewer One Comment:</u></b> It is a simple financial report.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> <li>The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>No explanation of the differences is provided, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf">https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf</a>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1958054&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1958054&amp;_dad=portal&amp;_schema=PORTAL</a>. In 2008 document (pages 53, 221 and 393 among others).</p> <p><u>Comment:</u>  This information is in the Physical performance report of implemented programs and in the Annual Yearbook of the General Comptroller’s Office of the Republic.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf">https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf</a>  <a href="http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf">http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf</a></p> <p><u>Comment:</u>  This information is in the Physical performance report of implemented programs and in the Annual Yearbook of the General Comptroller's Office of the Republic. The explanation focuses on totals or some lower level of detail.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The figures are shown in general terms without much comparative detail.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  An explanation is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf">https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf</a></p> <p><u>Comment:</u>  According to the General Comptroller’s Office of the Republic “it is impossible to evaluate if the institutions had been efficient because they do not have appropriate indicators.” However, since 2008 the Ministry of Finances have implemented a new methodology to improve the analysis of the outcome, but it still lacks important details.</p> <p><b><u>Peer Reviewer One Comment:</u></b> After reviewing the reference used, we were able to verify the information.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf">https://www.hacienda.go.cr/NR/rdonlyres/E009384B-1BFE-45D7-ADBA-B01767B5F687/22004/INFORMECONSOLIDADOFINAL2.pdf</a></p> <p><u>Comment:</u>  According to the General Comptroller’s Office of the Republic “it is impossible to evaluate if the institutions had been efficient because they do not have appropriate indicators.” However, since 2008 the Ministry of Finances have implemented a new methodology to improve the analysis of the outcome, but it still lacks important details.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> An explanation is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, information is not presented on extra-budgetary funds.</p> <p><b><u>Peer Reviewer One Comment:</u></b> No information on this subject is presented and there was even an investigation conducted by the General Comptroller's Office of the use of resources that were presumed to be public and were not budgeted nor subject to control.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d



<p><b>The Independence and Performance of the Supreme Audit Institution</b></p>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1958054&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1958054&amp;_dad=portal&amp;_schema=PORTAL</a>.</p> <p><u>Comment:</u>  Final audited accounts are released to the public five months after the end of the fiscal year (on May 1st).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/portal/page?_pageid=434.1958054&amp;_dad=portal&amp;_schema=PORTAL">http://cgrw01.cgr.go.cr/portal/page?_pageid=434.1958054&amp;_dad=portal&amp;_schema=PORTAL</a>. In 2008 document (pages 50-162; 207-333).</p> <p><u>Comment:</u>  The General Comptroller's Office of the Republic makes liquidation for the entire outflows and inflows of the government, and the reports are released to the public, however, the General Comptroller's Office only makes an audit of a sample of public institutions, usually it focuses on the institutions that have the highest expenditures and some with intermediate expenditure levels.</p> <p><b><u>Peer Reviewer One Comment:</u></b> In addition to the audit of the Office of the General Comptroller's Office of the Republic, each institution has its own internal audit that is a support to the comptroller and is supposed to examine detailed points of the balance sheets of the different administrative units.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	C
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://documentos.cgr.go.cr/content/dav/jaguar/documentos/Memoria/2008/Resumen_MA08_web.pdf">http://documentos.cgr.go.cr/content/dav/jaguar/documentos/Memoria/2008/Resumen_MA08_web.pdf</a></p> <p><u>Comment:</u>  The annual audit report is released to the public, and it includes an (extensive) summary.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="http://www.asamblea.go.cr/proyecto/constitu/const2.htm">http://www.asamblea.go.cr/proyecto/constitu/const2.htm</a></p> <p><u>Comment:</u>  The head of the SAI may only be removed by the legislature. See the Political Constitution, article 183.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="http://www.cgr.go.cr">www.cgr.go.cr</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI has full discretion to decide which audits it wishes to undertake.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget of the SAI is determined by the legislature. In fact the SAI in Costa Rica is a Congress auxiliary entity in terms of public budgets.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf">http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf</a>, section A-3</p> <p><u>Comment:</u>  The SAI employs designated staff for each public sector, including the security sector. One of the most important efforts come from the Unit of Operative and Evaluative Fiscalization, that is a specialized office, with a highly qualified staff in the SAI.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ul> <p><u>Citation:</u>  <a href="http://cgrw01.cgr.go.cr/apex/f?p= DENUNCIAS">http://cgrw01.cgr.go.cr/apex/f?p= DENUNCIAS</a>  <a href="http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf">http://documentos.cgr.go.cr/content/dav/jaguar/Documentos/Memoria/2008/Memoria_Anual_2008.pdf</a>, pages 334 and following.</p> <p><u>Comment:</u>  The SAI maintains mechanisms of communication with the public, and received 580 complaints in 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Many audits are triggered by citizen complaints.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Legislators received audit reports on time. But they are not scrutinizing them in an appropriate way. For instance, the last five audit reports have not been approved by the committee. In some opportunities the Legislative Assembly makes a political debate, but no more than this.</p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> This answer is right; however other action can be taken without the need for legislators to approve it, such as a criminal complaint.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c.” Despite of these reports being scrutinized by the budget committee of the legislature, the use of these revisions has been more political than financial in nature. So, the validity of the scrutiny comes into question given the political agenda of the members of the scrutinizing entity.</p> <p><b><u>Researcher Response:</u></b> I chose my answer “d” because audit reports are used by legislators as a major source of technical data to develop strategies on issues of political control, however, they usually do not examine the audit reports.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	d
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<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Sometimes the executive reports publicly on some audit findings, particularly when the audit has detected some case of corruption or serious mistakes in the management of the public administration.</p> <p><b><u>Peer Reviewer One Comment:</u></b> There have been large-scale investigations of corruption cases, which have ended up in courts of law, and there have been other investigations of corruption on the public expenditure oversight committee of the Legislative Assembly.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> I would agree on the “c”, but again, the political agenda of the members of the finance committee could compromise the implementation of some of the recommendations.</p>	<p>C</p>
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, a report is not produced, however when the audit has detected some case of corruption or serious mistakes in the management of the public administration the media or the citizens try to push until the authorities make publish that information.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Response appropriate and I reiterate the my comment on the previous question.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>



<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Not applicable in the case of Costa Rica, because there is no army and secret programs are not audited. All the information in the budget of public institutions is public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e
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