

**International Budget Partnership**  
**OPEN BUDGET QUESTIONNAIRE**  
**Dominican Republic, September 2009**

International Budget Partnership  
Center on Budget and Policy Priorities  
820 First Street NE, Suite 510  
Washington, DC 20002  
[www.internationalbudget.org](http://www.internationalbudget.org)  
[www.openbudgetindex.org](http://www.openbudgetindex.org)

**This questionnaire was completed by:**

**Name:** Juan Castillo  
**Organization:** Fundacion Solidaridad  
**Address:** Av. Francia #40, Altos, Santiago, Dominican Republic  
**Telephone:** 809-971-5400  
**E-mail:** fsolidaridad@gmail.com

# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

<b>Section One: The Availability of Budget Documents</b> .....	3
Table 1. Budget Year of Documents Used in Completing the Questionnaire.....	4
Table 2. Key Budget Documents Used: Full Titles and Internet Links .....	5
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal...	7
Table 4. Distribution of the Enacted Budget and Other Reports .....	8
<b>Section Two: The Executive’s Budget Proposal</b> .....	2
Estimates for the Budget Year and Beyond.....	3
Estimates for Years Prior to the Budget Year .....	11
Comprehensiveness .....	20
The Budget Narrative & Performance Monitoring .....	27
Additional Key Information for Budget Analysis & Monitoring .....	31
<b>Section Three: The Budget Process</b> .....	40
Executive’s Formulation of the Budget .....	41
Legislative Approval of the Budget .....	49
Executive’s Implementation of the Budget.....	54
Year-end Report and the Supreme Audit Institution.....	73

## **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	Not Available
Executive's Budget Proposal	Not Available
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not available
Year-End Report	2007
Audit Report	2008

**\* Government Comments for Table 1 are available at the end of the Questionnaire**

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but not available the public
Budget Summary	Not Produced
Executive's Budget Proposal	<p>Produced but Not Available to the Public until the proposal is approved by the Congress.            "Proyecto Presupuesto de Ingresos y Ley de Gastos Públicos" (Draft Budget of Revenue and Law of Public Expenditures) Presented to the Congress on November 28, 2008 and approved on December 29, 2008  <a href="http://www.senado.gov.do/Presupuesto2009.pdf">http://www.senado.gov.do/Presupuesto2009.pdf</a>            This document was released to the public by the senate in early January 2009, after the law was approved.</p>
Budget Document One in Support of the Executive's Budget Proposal	Produced but not available the public
Budget Document Two in Support of the Executive's Budget Proposal	Produced but not available the public
Budget Document Three in Support of the Executive's Budget Proposal	Produced but not available the public
Citizens Budget	Not Produced
Enacted Budget	<p>"Presupuesto de Ingresos y Ley de Gastos Públicos" (Budget of Revenue and Law of Public Expenditures)            Approved by the National Congress on December 29, 2008. Available online from January 2009  <a href="http://www.digepres.gob.do/Publicaciones/Presupuestos/tabid/76/Default.aspx">http://www.digepres.gob.do/Publicaciones/Presupuestos/tabid/76/Default.aspx</a>            Printed copies were available starting from April 2009.</p>
In-Year Reports	<p>"Ejecución de ingresos, gastos y financiamiento presupuestados del gobierno central: Ingresos y Egresos del Gobierno Central" (Execution of revenue, expenditures and financing budgeted by the central government: Revenue and Outlays of the Central Government)  <a href="http://www.digepres.gob.do/Publicaciones/IngresosEgresos/tabid/61/Default.aspx">http://www.digepres.gob.do/Publicaciones/IngresosEgresos/tabid/61/Default.aspx</a>            Most recent, accessed on the Web in August 2009: January-June 2009.</p>
Mid-Year Review	Not Produced

Year-End Report	<p>“Ejecuciones Presupuestales: Informe de Ejecución Presupuestaria Año 2007” (Budget executions: 2007 Budget Execution Report)          Available on the Internet and accessed in August 2009.  <a href="http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx">http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx</a></p>
Audit Report	<p>“Informe al Congreso Nacional Año Fiscal 2008 June 2009” (Fiscal Year 2008 Report to the National Congress)          The online document is available in a compressed format *.rar. Printed copies are available to the public at the source. The document was given to Parliament on June 30, 2009. See article:  <a href="http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESONACIONALA%C3%91OFISCAL2008/tabid/189/Default.aspx">http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESONACIONALA%C3%91OFISCAL2008/tabid/189/Default.aspx</a></p>
Other Documents	<p>“Presupuesto de Ingresos y Ley de gastos publicos para el Ejercicio Presupuestario 2009” (Budget of Revenue and Law of Public Expenditures for 2009 Budget Year)  <a href="http://www.digepres.gob.do/LinkClick.aspx?fileticket=9l3sA2kLOAo%3d&amp;tabid=78&amp;mid=446">http://www.digepres.gob.do/LinkClick.aspx?fileticket=9l3sA2kLOAo%3d&amp;tabid=78&amp;mid=446</a></p>
Relevant Ministries & Departments	<p><a href="http://www.contraloria.gov.do/transparencia_presupuesto.php">http://www.contraloria.gov.do/transparencia_presupuesto.php</a>  <a href="http://www.digepres.gob.do">http://www.digepres.gob.do</a>  <a href="http://www.hacienda.gov.do">http://www.hacienda.gov.do</a>  <a href="http://www.stp.gov.do">http://www.stp.gov.do</a>  <a href="http://www.camaradecuentas.gob.do">http://www.camaradecuentas.gob.do</a></p>

**\* Government Comments for Table 2 are available at the end of the Questionnaire**

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

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				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	Yes	Yes		Yes	Yes	
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<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	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	NA	NA	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	NA	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	NA	NA	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	NA	NA	NA	NA	NA	NA
8. Written in more than one language	NA	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	NA	NA	NA	NA	NA

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

<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	No	No	NA	No	No
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	No	Yes	NA	No	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA	Yes	No
6. Free print copies available, mass distribution	No	Yes	NA	No	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	Yes	Yes	NA	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.

**\* Government Comments for Table 4 are available at the end of the Questionnaire**



## 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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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>All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function.</li> <li>No expenditures classified by function are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul 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> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	b
<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> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).  b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.  c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.  d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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></p> <p><u>Comment:</u>  The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
<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> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).  b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.  c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.  d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> <li>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).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, interest payments on the debt are presented.</li> <li>b. No, interest payments on the debt are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	b

<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. 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.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d



<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, 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 different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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></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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit for BY-1.</li> <li>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	b
<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> <ul style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. 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>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	b



<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. 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>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>c. Yes, but only information on the level of debt is presented.</li> <li>d. No, information related to the government debt for BY-1 is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d



<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <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> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
---	----------

<b>The Budget Narrative &amp; Performance Monitoring</b>	
<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> <ul style="list-style-type: none"> <li>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.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, 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 link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the major policy goals, 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 link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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></p> <p><u>Comment:</u> The budget document is only available to the public after approval.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<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.dgii.gov.do/legislacion/CodigoTrib/Paginas/Documentos.aspx">http://www.dgii.gov.do/legislacion/CodigoTrib/Paginas/Documentos.aspx</a>  <a href="http://www.dgii.gov.do/publicaciones/tabla/Documents/tramos2009.pdf">http://www.dgii.gov.do/publicaciones/tabla/Documents/tramos2009.pdf</a></p> <p><u>Comment:</u>  Through the General Office of Internal Revenue, the Dominican government has conducted a modernization of the tax revenue collection process. Moreover, this Office has increased its tax collection capability and therefore we recognize its efficiency and that it does provide information to taxpayers on tax rates and fee schedules for all sources of revenue. This information is regularly available to the public through the web site of the General Office of Internal Revenue.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> <li>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>c. Yes, some analysis is presented, but it lacks important details.</li> <li>d. No analysis on the distribution of the tax burden is presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.dgii.gov.do/estadisticas/Boletines/Paginas/BoletinesEstadisticos.aspx">http://www.dgii.gov.do/estadisticas/Boletines/Paginas/BoletinesEstadisticos.aspx</a></p> <p><u>Comment:</u>  This information is generally available to the public through the web site of the General Office of Internal Revenue in statistical bulletins that this executive agency publishes; however, it does not conduct an analysis of the tax burden in disaggregated and easily accessible form to citizens.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
---	----------

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</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 IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.creditpublico.gov.do/">http://www.creditpublico.gov.do/</a>  <a href="http://www.bancentral.gov.do/FMI/carta_Intencion_2009.pdf">http://www.bancentral.gov.do/FMI/carta_Intencion_2009.pdf</a></p> <p><u>Comment:</u>  The Central Bank and the Office of Public Credit make documentation available to the public about agreements with International Financial Institutions, wherein the terms of loans are set forth. However, not all international loans are found on a single web site or where they are supposed to appear. The web page sometimes gives an error message saying it's under construction, such as in the case of the web page of the Office of Public Credit.  (<a href="http://www.creditpublico.gov.do/emprestos/iisstart.htm">http://www.creditpublico.gov.do/emprestos/iisstart.htm</a>).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>d</p>
--	----------



<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>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>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 donor country assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.hacienda.gov.do/comunicaciones/noticias/acuerdo_bilateral_cooperacion_energetica_petrocaribe.pdf">http://www.hacienda.gov.do/comunicaciones/noticias/acuerdo_bilateral_cooperacion_energetica_petrocaribe.pdf</a>  <a href="http://www.hacienda.gov.do/comunicaciones/archivo_noticias/2009/refid_omsa.pdf">http://www.hacienda.gov.do/comunicaciones/archivo_noticias/2009/refid_omsa.pdf</a></p> <p><u>Comment:</u>  Neither the Executive’s Budget Proposal nor the supporting documents present the terms of assistance from donor countries; however, other documents posted on the web page of the Ministry of the Treasury provide information on some programs in the execution stage.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	C
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>Yes, it provides a summary that is very informative.</li> <li>Yes, it provides a summary that is somewhat informative.</li> <li>Yes, but the summary is not very informative.</li> <li>No, it does not provide a summary.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.digepres.gob.do/LinkClick.aspx?fileticket=%2bA1%2bfUyUzvw%3d&amp;tabid=76&amp;mid=445">http://www.digepres.gob.do/LinkClick.aspx?fileticket=%2bA1%2bfUyUzvw%3d&amp;tabid=76&amp;mid=445</a></p> <p><u>Comment:</u>  The National budget of the Dominican Republic does not contain an Executive Summary, as can be seen in the hard copy documents as well as the digital version.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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> <p>a. Yes, it publishes a citizens budget that is very informative.  b. Yes, it publishes a citizens budget that is somewhat informative.  c. Yes, but the citizens budget is not very informative.  d. No, it does not publish a citizens budget.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  In the Dominican Republic, there is no practice of publishing a Citizens Budget, only the Enacted Budget is published.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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> <p>a. Yes, thorough definitions of budget terms are provided.  b. Yes, definitions are provided, but some details are excluded.  c. Yes, some definitions are provided, but it lacks important details.  d. No, definitions are not provided.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="http://www.digepres.gob.do/PreguntasFrecuentes/tabid/118/Default.aspx">http://www.digepres.gob.do/PreguntasFrecuentes/tabid/118/Default.aspx</a>  <a href="http://www.digepres.gob.do/SistemaPresupDom/tabid/122/Default.aspx">http://www.digepres.gob.do/SistemaPresupDom/tabid/122/Default.aspx</a>  <a href="http://www.digepres.gob.do/EtapasdelPresupuesto/tabid/120/Default.aspx">http://www.digepres.gob.do/EtapasdelPresupuesto/tabid/120/Default.aspx</a>  <a href="http://www.hacienda.gov.do/estadisticas/glosario.htm">http://www.hacienda.gov.do/estadisticas/glosario.htm</a></p> <p><u>Comment:</u>  The Executive’s Budget Proposal DOES NOT HAVE a glossary of non-technical definitions in any of its sections; however, in the web site of the General Budget Directorate and the Ministry of the Treasury, there are some definitions that are helpful in understanding the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	c
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p>	b

- a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
- b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
- c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
- d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
- e. Not applicable/other (please comment).

Citation:

[http://www.see.gob.do/Consulta\\_publica/html/Documentos/Ley\\_200-04\\_Acceso\\_Informacion\\_Publica.pdf](http://www.see.gob.do/Consulta_publica/html/Documentos/Ley_200-04_Acceso_Informacion_Publica.pdf)  
<http://www.clavedigital.com/ktmlite/files/uploads/periodismo/Huchi.pdf>  
<http://www.hoy.com.do/el-pais/2009/7/4/284059/Ciudadano-comun-pone-a-prueba-Ley-200-04>

Comment:

There is actually an Access to Public Information Law in the Dominican Republic, which establishes in Article 1 that all persons are entitled to request and receive complete, accurate, adequate and timely information, from any body of the Dominican Republic, and from all public corporations, companies with publically traded stock in which the state owns shares.

However, in practice, access to public information is usually difficult for citizens, particularly information relating to the budget.

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." In the Dominican Republic, not only Law 200-04 on free access to information exists, but also this law has its enabling regulations, which is decree 130-05. The problem is that there is no regulatory agency in place. This is one of the main weaknesses. Temporarily, CONARE, an institution of the State, regulates the implementation of the processes. Some officials continue to show resistance to providing the information requested or else, the information that is provided is confusing. Moreover, the educational level of citizens makes it impossible for them to understand the information they receive.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In the Dominican Republic there are no restrictions, in practice, on providing information to anyone who may request it, particularly budget-related information. Only one case has arisen, the Santo Domingo Metro case, where high-level national security technical information was not provided.

**Researcher Response:** I chose my answer "b" because even though it is true that the right of access to information has been codified into law and there is a law and regulations, in practice, it can be difficult for citizens to obtain government information, particularly information relating to the budget. We

can cite as an example the Report of the 4th Monitoring of Enforcement of the General Law on Free Access to Public Information (Law 200-04) of November 2009, which established in its findings that:

“In general, the level of enforcement of the law on access to public information is ‘low’. This is the case, inasmuch as a significant number of institutions have not effectively fulfilled the requirements of the law. This has been evident in specifically evaluating each one of the requirements in the different institutions under evaluation.

94% of the entities evaluated have electronic portals; however, of this group, a very few of them have complied with presenting information on their own initiative by this means.”

It can also be verified that several officials have been subpoenaed to provide information on the budget, as is reflected in press reports.

<http://www.periodismo-aip.org/images/noticias/informedel4to.pdf>

<http://www.eldia.com.do/nacionales/2010/2/17/19371/Participacion-Ciudadana-somete-a-la-justicia-a-Euclides-Gutierrez-Feliz>

[http://www.clavedigital.com/app\\_pages/noticias/Noticias.aspx?id\\_Articulo=27710](http://www.clavedigital.com/app_pages/noticias/Noticias.aspx?id_Articulo=27710)

**IBP Comment:** IBP editors chose answer “b” to maintain consistency of assumptions across countries.

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:

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." All financial information is available to the public, except for the information established in Article 17c, f & g of Law 200-04, regarding national security and military intelligence, among other types. Law 200-04, on Free Access to Information.

**Researcher Response:** I chose my answer because independently of what the law and its regulations establish, in practice, up until this time it has been almost impossible for a citizen to obtain disaggregated information. This is what independent studies have shown.

<http://www.periodismo-aip.org/images/noticias/informedel4to.pdf>

**IBP Comment:** IBP editors chose answer "d" to maintain consistency of assumptions across countries.

d

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:

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Even though until now there have been no details in the Executive's Budget Proposal, in practice, it is possible to obtain them directly in the referenced volumes and amounts at the Ministries, Departments and Agencies. Volumes III and IV of the annual budget beginning in 2009.

**Researcher Response:** I have chosen my response because of the same reasons given in the comments to question 64.

**IBP Comment:** IBP editors chose answer "d" to maintain consistency of assumptions across countries.

d

## **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>  “Ley Orgánica de Presupuesto para el Sector Público” (Organic Law of the Public Sector)  <a href="http://www.hacienda.gov.do/sigef/leyes/Ley%20423-06%20Org%C3%A1nica%20de%20Presupuesto%20para%20el%20Sector%20P%C3%ABlico.pdf">http://www.hacienda.gov.do/sigef/leyes/Ley%20423-06%20Org%C3%A1nica%20de%20Presupuesto%20para%20el%20Sector%20P%C3%ABlico.pdf</a></p> <p><u>Comment:</u>  Article 34: “The Draft Budget of Revenue and Law of Public Expenditures shall be submitted by the Director General of the National Development Council, for final approval, by the first day of October of each year at the latest.”</p> <p><b><u>Researcher Response to this Question was “d”</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>Government Comment:</u></b> A more appropriate response to this question would be “a.” The date when the Executive Branch submits the Executive’s Budget Proposal to the national Congress is determined by the (previous) Constitution of the Republic, and the Organic Budget Law, and should be during the second legislative session of the Congress, which usually runs from August 16 until November 16 of each year.</p> <p><b><u>Researcher Response:</u></b> I have chosen answer “d” because, despite Article 34 of the budget law, which establishes October 1 of each year as the latest possible date and has been reiterated by the new constitution of the country, the Executive’s Budget Proposal was submitted to the Congress later than November 17, 2010. Thus, the deadlines are not respected.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain consistency of assumptions across countries.</p>	d



<p>67. Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public.  b. Yes, a timetable is released, but some details are excluded.  c. Yes, a timetable is released, but it lacks important details.  d. No, a timetable is not issued to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  A pesar de que la Ley Orgánica de Presupuesto para el Sector Público, establece fechas y plazos para el proceso presupuestario, el Ejecutivo no da a conocer al público un cronograma del proceso de formulación del presupuesto.  Despite the fact that the Organic Law of the Public Sector Budget establishes dates and deadlines for the budget process, the Executive does not release to the public a timeline or schedule of the budget formulation process.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
---	----------

<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></p> <p><b><u>Researcher Response to this Question was "d"</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>Government Comment:</u></b> A more appropriate response to this question would be "c." During the period under discussion, timetables in the budget formulation process and submission of the Executive's Budget Proposal to the National Congress have improved, as a result of different actors who are involved in their preparation.</p> <p><b><u>Researcher Response:</u></b> I chose answer "d" because, even though the law establishes several provisions that theoretically facilitate availability of information to the public, in practice, the Executive's Budget Proposal is not made available to the public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain consistency of assumptions across countries. The "d" answer was kept in light of the initial comment left by the researcher in question 67. The non-availability of the Executive's Budget Proposal would not influence this response. The non availability of the timetable does.</p>	<p>d</p>
---	----------

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>No, the executive does not typically consult with members of the legislature 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></p> <p><b><u>Researcher Response to this Question was "d"</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>Government Comment:</u></b> A more appropriate response to this question would be "a." The Executive engages in consultations with representatives of both the House and the Senate as well as with bicameral committees.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because there is no record made of formal consultations; if they actually take place, it is after the executive has submitted its Executive's Budget Proposal.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain consistency of assumptions across countries.</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>  <a href="http://cumbre2009.com.do">http://cumbre2009.com.do</a>  <a href="http://cumbre2009.com.do/noticias/noti_060809.html">http://cumbre2009.com.do/noticias/noti_060809.html</a>  <a href="http://cumbre2009.com.do/laspropuestas.html">http://cumbre2009.com.do/laspropuestas.html</a></p> <p><u>Comment:</u>  During 2009, the Dominican government convened what was called the "Summit for National Unity vis-à-vis the World Economic Crisis";</p>	d

representatives of a variety of sectors were invited to participate in this event, where proposals were made and taken into account for the formulation of the National Budget.

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." No process is usually conducted to prioritize topics. The summit was a short-term political strategy in 2009. It did not have to do with the national budget, but rather with approval of the Constitutional Reform.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." The above-mentioned Summit was held during the first quarter of 2009 and was not intended to determine yearly budget priorities, even though it was said that its purpose was to identify short-term measures to address the effects of the international financial crisis and put together a long-term development strategy. In late 2008, during the 2009 budget formulation and approval process, sectors of civil society called for a dialogue to prepare a budget that responded to the needs of the moment, particularly the global economic and financial crisis, but nobody listened to them. From the beginning of the Summit, the government, through the Ministry of the Treasury, said that the 2009 budget would not be changed, and so the Summit should not be considered as a consultation to establish priorities in said budget. However, it was expected that some of the recommendations from the Summit, those most linked to the short term, would be for the 2010 budget. (And there is no evidence that said recommendations have been taken into account. It seems that the Summit was a response to the social and political pressures of the times, more than an actual citizen consultation to establish budget priorities.)

**Government Comment:** Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.

**Researcher Response:** We accept the change of answer from "c" to "d", since said consultation was not actually binding on the budget formulation process.

**IBP Comment:** IBP editors chose answer "d" to maintain consistency of assumptions across countries.

<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 publically release a Pre-Budget Statement and the budget is only known after congress has approved it.</p> <p><b><u>Researcher Response to this Question was "d"</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>Government Comment:</u></b> A more appropriate response to this question would be "c." Organic Budget Law No. 423-06 establishes that the budget must be submitted to the Council of Government by October 1, and at that time general aspects of it are released to the public.</p> <p><b><u>Researcher Response:</u></b> It is must be stressed that the executive does not publically release a pre-budget statement and the budget is only known after congress approves it. Answer "d" remains.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain consistency of assumptions across countries, since a pre-budget statement is not released to the public.</p>	<p>d</p>
--	----------

72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?

- a. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive does not publically release a Pre-Budget Statement and the budget itself is only known after congress approves it.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." The Pre-Budget Statement presents macroeconomic assumptions, fiscal policy, estimates of revenue, expenditures, and funding source, and applications, as well as different classifications of expenditure, among other things.

**Researcher Response:** I chose my answer because the pre-budget statement is not known by the public. The budget is only known after it is approved by congress. Response "d" is kept.

**IBP Comment:** IBP editors chose answer "d" to maintain consistency of assumptions across countries, since a pre-budget statement is not released to the public.

d

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?

- a. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive does not publically release a Pre-Budget Statement and the budget itself is only known after congress approves it.

d

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." The Pre-Budget Statement presents priorities and policies guiding budget execution.

**Researcher Response:** I chose my answer because the executive does not publically release a Pre-Budget Statement and the budget itself is only known after congress approves it. Answer "d" is kept.

**IBP Comment:** IBP editors chose answer "d" to maintain consistency of assumptions across countries, since a Pre-Budget Statement is not released to the public.

<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>  <a href="http://www.senado.gov.do/Presupuesto2009.pdf">http://www.senado.gov.do/Presupuesto2009.pdf</a></p> <p><u>Comment:</u>          "Proyecto Presupuesto de Ingresos y Ley de Gastos Públicos" Presented to the Congress on November 28, 2008 and approved on December 29, 2008  <a href="http://www.senado.gov.do/Presupuesto2009.pdf">http://www.senado.gov.do/Presupuesto2009.pdf</a>          This document was released to the public by the senate in early January 2009, after the law was approved.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	C



<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> <ul 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> </ul> <p><u>Citation:</u></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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The National Budget does not contain expenditures for classified items and, consequently, it is believed that this question is not applicable, since expenditures for National Security Policy, the Armed Forces and other investigative agencies appear in the national budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	C
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> “Constitución Dominicana” (Dominican Constitution) <a href="http://www.consultoria.gov.do/const_rd.pdf">http://www.consultoria.gov.do/const_rd.pdf</a></p> <p><u>Comment:</u> The National Congress of the Dominican Republic has restrictions on amending the Executive’s Budget Proposal it receives from the Executive, inasmuch as paragraph 3 of Article 115 of the Constitution provides that: “The Congress may not amend items appearing in draft laws appropriating funds or in the Law of public expenditures submitted by the Executive, except by a two thirds vote of all members of both chambers; and as provided in the first paragraph of this article. The Congress may,</p>	C

<p>however, amend the above referenced items by simple majority when it is at the initiative of the Executive.”</p> <p><b><u>Researcher Response to this Question was “c”</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>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>Researcher Response:</u></b> It is noted again that, as provided by the Law and reiterated by the new constitution, the National Congress of the Dominican Republic has significant restrictions on amending the Executive’s Budget Proposal it receives from the Executive. In fact, by law no amendments can be made to it except when the executive negotiates to include or amend items. Answer “c” is kept.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain consistency of assumptions across countries.</p>	
<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>  <a href="http://www.digepres.gob.do/LinkClick.aspx?fileticket=z21JP5v49nQ%3d&amp;tabid=76&amp;mid=445">http://www.digepres.gob.do/LinkClick.aspx?fileticket=z21JP5v49nQ%3d&amp;tabid=76&amp;mid=445</a></p> <p><u>Comment:</u>  It is established in article 12 of the Enacted Budget for 2009.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>

<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>  <a href="http://www.digepres.gob.do/tabid/36/itemid/26/Ejecucin-Presupuestaria.aspx">http://www.digepres.gob.do/tabid/36/itemid/26/Ejecucin-Presupuestaria.aspx</a>  <a href="http://www.digepres.gob.do/Publicaciones/IngresosEgresos/tabid/61/Default.aspx">http://www.digepres.gob.do/Publicaciones/IngresosEgresos/tabid/61/Default.aspx</a></p> <p><u>Comment:</u>  The government issues monthly reports of revenue and expenditures on a quarterly basis and they are available to the public through the web site of the General Budget Directorate.</p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "b." Although the government breaks down the data by month, the answer should be based on the time period of issuance of the report which, as noted by the researcher, is quarterly. The monthly reports are regularly available two or three months late.</p> <p><b><u>Government Comment:</u></b> "Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes."</p> <p><b><u>Researcher Response:</u></b> I accept the change in the answer from "a" to "b", since indeed, even though the reports cover a period of a month, they are actually released on a quarterly basis.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain consistency of assumptions across countries.</p>	b

83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

- a. Yes, in-year reports cover all expenditures.
- b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.
- c. Yes, in-year reports cover less than two-thirds of expenditures.
- d. No in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

<http://www.digepres.gob.do/tabid/36/itemid/26/Ejecucin-Presupuestaria.aspx>

<http://www.digepres.gob.do/Publicaciones/LeyOrg%C3%A1nicaIngEg/tabid/61/Default.aspx>

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." The information on expenditure is published on a monthly basis in a daily newspaper of national circulation, in addition to the web page of the General Budget Directorate. This includes the economic, functional and institutional classifications and a comment on major expenditures.

**Researcher Response:** I accept changing the answer from "c" to "b" since, although expenditure reports are issued, they do not include every detail of every administrative units.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency of assumptions across countries. Information is presented on the central government budget, but not on the "entidades descentralizadas" (decentralized entities) which form part of the public sector and are included in the enacted budget.

b

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>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>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>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>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.digepres.gob.do/tabid/36/itemid/26/Ejecucin-Presupuestaria.aspx">http://www.digepres.gob.do/tabid/36/itemid/26/Ejecucin-Presupuestaria.aspx</a></p> <p><u>Comment:</u>  The reports are issued at the general level of ministries and departments without going into detail of each administrative unit.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
---	----------

<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> <a href="http://www.digepres.gob.do/tabid/36/itemid/26/Ejecucin-Presupuestaria.aspx">http://www.digepres.gob.do/tabid/36/itemid/26/Ejecucin-Presupuestaria.aspx</a></p> <p><u>Comment:</u> No comparisons are made. Rather, the reports just show expenditure and revenue during the reporting period.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
--	---



86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?
- a. In-year reports on actual revenue collections by source of revenue are released at least every month.
  - b. In-year reports on actual revenue collections are released at least every quarter.
  - c. In-year reports on actual revenue collections are released at least semi-annually.
  - d. In-year reports on actual revenue collections by source of revenue are not released.
  - e. Not applicable/other (please comment).

Citation and/or comment:

<http://www.digepres.gob.do/LinkClick.aspx?fileticket=sAQ6eX7d8UY%3d&tabid=61&mid=479>

The reports are released to the public regularly on a quarterly basis.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." These reports are released on a monthly basis through the Ministry of the Treasury.

**Researcher Response:** Even though the reports are for each month, we have not been able to verify that they are released regularly each month, instead of every three months. Response "b" is kept.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency of assumptions across countries.

b

87. What share of revenue is covered by the in-year reports on actual revenue collections?

- a. In-year reports cover the actual revenue collections of all sources of revenue.
- b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
- c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
- d. In-year reports on actual revenue collections are not released to the public.
- e. Not applicable/other (please comment).

Citation:

<http://www.digepres.gob.do/tabid/36/itemid/26/Ejecucin-Presupuestaria.aspx>

<http://www.digepres.gob.do/Publicaciones/LeyOrg%C3%A1nicaIngEg/tabid/61/Default.aspx>

Comment:

It is released in general and not in disaggregated form.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." They are released in general and not disaggregated form.

<http://www.hacienda.gov.do/estadisticas/ingresos.htm>

**Researcher Response:** I chose my answer because I have not been able to verify that the reports cover actual revenue collections for every source. Response "b" is kept.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency of assumptions across countries. Information is presented on the central government budget, but not on the "entidades descentralizadas" (decentralized entities) which form part of the public sector and are included in the enacted budget.

b

<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="http://www.hacienda.gov.do/estadisticas/ingresos.htm">http://www.hacienda.gov.do/estadisticas/ingresos.htm</a></p> <p><u>Comment:</u>  The Ministry of the Public Treasury posts tables on its web portal showing detailed information on a month-by-month basis, which also compares what is budgeted with what is collected.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
---	----------

<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>  <a href="http://www.creditpublico.gov.do/informes_trimestrales.htm">http://www.creditpublico.gov.do/informes_trimestrales.htm</a></p> <p><u>Comment:</u></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>Government Comment:</u></b> A more appropriate response to this question would be "a." They are published on the web site of the General Directorate of Public Credit and are submitted to the National Congress on a monthly basis.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because as was noted originally, the reports are released on a quarterly basis, as can be verified in the web site. Response "b" is kept.  <a href="http://www.creditpublico.gov.do/informes_trimestrales.htm">http://www.creditpublico.gov.do/informes_trimestrales.htm</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" 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>	<p>b</p>
---	----------

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.creditopublico.gov.do/informes_trimestrales.htm">http://www.creditopublico.gov.do/informes_trimestrales.htm</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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
---	----------

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.digepres.gob.do/LinkClick.aspx?fileticket=sAQ6eX7d8UY%3d&amp;tabid=61&amp;mid=479">http://www.digepres.gob.do/LinkClick.aspx?fileticket=sAQ6eX7d8UY%3d&amp;tabid=61&amp;mid=479</a></p> <p><u>Comment:</u>  The General Budget Directorate regularly releases a monthly execution report of expenditures and financial applications of the central government by chapters.</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>Government Comment:</u></b> A more appropriate response to this question would be "a." The General Budget Directorate regularly releases a monthly execution report of expenditures and financial applications of the central government by chapters.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because the reports are released two months or less after the end of the period, but more than one month. Response "b" is maintained.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" 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>	b
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>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.</li> <li>Not applicable/other (please comment).</li> </ol>	d

Citation:

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." The General Budget Directorate prepares mid-year and annual reports of budget execution of Revenue, Expenditures and Financing. Additionally, the Central Bank prepares a quarterly report on the performance of the economy and the outlook thereof and the Ministry of Economy Planning and Development also prepares reports on the short-term economic climate.

**Researcher Response:** No evidence of a document that can be considered a mid-year report has been found, despite the Government's claim. The General Budget Directorate prepares mid-year and annual reports on budget execution of Revenue, Expenditures and Financing. Additionally, the Central Bank prepares a quarterly report on the performance of the economy and the outlook thereof and the Ministry of Economy Planning and Development also prepares reports on the short-term economic climate; none of these reports can be called a mid-year report, independently of how important and useful they may be. Therefore, response "d" is maintained.

**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*.

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?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In the event that an increase in the total expenditures budgeted for the year is determined in the Mid-Year Report, the Executive Branch must submit to the National Congress a bill to authorize the increase, except when it is the result of an increase in donations received, as provided by Law 423-06.

**Researcher Response:** To be consistent with the response to the previous question, I believe that the executive does not release a document that could be considered as a Mid-Year Report. Response "d" is maintained.

**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*.

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></p> <p><b><u>Researcher Response to this Question was “d”</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>Government Comment:</u></b> A more appropriate response to this question would be “b.” See comment to question 92. <a href="http://www.digepres.gob.do">www.digepres.gob.do</a></p> <p><b><u>Researcher Response:</u></b> To be consistent with the response to the previous question, I believe that the executive does not release a document that could be considered as a Mid-Year Report. Response “d” is maintained.</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>	<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?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In the event that an increase in the total expenditures budgeted for the year is determined in the Mid-Year Review, the Executive Branch must submit to the National Congress a bill that authorizes the use of the surplus in the revenue, except when it is the result of increased donations received, as provided by Law 423-06.

**Researcher Response:** To be consistent with the response to the previous question, I believe that the executive does not release a document that could be considered as a Mid-Year Report. Response "d" is maintained.

**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*.

d

<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> <ol style="list-style-type: none"> <li>Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>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>Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>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>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.hoy.com.do/el-pais/2008/7/29/241572/Presupuesto-Suplementario-sera-de-RD316-mil-millones">http://www.hoy.com.do/el-pais/2008/7/29/241572/Presupuesto-Suplementario-sera-de-RD316-mil-millones</a></p> <p><u>Comment:</u>  The Executive complies with the provisions of the law establishing that the amendment of the items set forth in the Budget must be submitted to the Congress; these are some of the positive changes which have been taking place since 2008.</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>Government Comment:</u></b> A more appropriate response to this question would be "a." The Executive complies with the provisions of the Organic Budget Law 423-06, which establishes that transfers of funds from one chapter or from one program area to another must be approved by the National Congress.</p> <p><b><u>Researcher Response:</u></b> Yes, the Executive requests the approval of congress prior to transferring funds between administrative units, as provided by the Law. I accept the change of response from "b" to "a".</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain consistency of assumptions across countries, in light of the researcher initial comment, and given the agreement of both peer reviewers.</p>	b
<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> <li>There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported</li> </ol>	c

instances of irregularities.

- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

<https://comprasdominicana.gov.do>  
<http://www.hoy.com.do/investigacion/2009/1/18/263356/ReportajeLas-denuncias-de-irregularidades-copan-aorganismos-del-Estado>  
[http://www.clavedigital.com/app\\_pages/noticias/noticias.aspx?id\\_articulo=24940](http://www.clavedigital.com/app_pages/noticias/noticias.aspx?id_articulo=24940)  
<http://www.hoy.com.do/economia/2009/9/22/294710/Denuncia-vendemas-cara-al-Gobiernoleche-del-desayuno-escolar>

Comment:

In the Dominican Republic, Law No. 340-06 on Purchase and Contracting of Goods, Services, Works and Concessions, establishes in Article I that: its purpose is to establish the principles and general norms that govern public procurement, relating to goods, public works, services and concessions of the State, as well as the method of payment that can be considered within each specialty, whereby the Public Procurement System is made up of these principles, norms, bodies and processes that govern it and are used by public agencies to acquire goods and services, contract public works and grant concessions, as well as the method of payment thereof. Furthermore, Article 2 of this Law states that: the agencies of the public sector that make up the following aggregate institutions are subject to the regulations set forth in this law and its regulations: 1) The Central government; 2) Financial and non financial decentralized and autonomous institutions; 3) Public institutions of social security; 4) Mayor's offices of the municipalities and of the National District; 5) Financial and non financial public enterprises, and 6) Any entity that procures goods, services, works and concessions with public funds.

However, in practice, charges of corruption relating to purchase and hiring in public administration are frequent.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

98. When does the legislature typically approve supplemental budgets?

- a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).
- b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).
- c. Not applicable/other (please comment).

Citation:

Comment:

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." It does so very rarely and, when it does, the Executive submits it beforehand.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." The public information available suggests, as was the case in 2008 as well, that the supplemental 2009 budget was approved by the Congress after the funds had been used, at least partially. Although the Ministry of the Treasury announced that there would be no supplemental budget, as a result of the deficit that had been building up during the first half of the year, the Executive submitted a "supplemental" budget bill to Congress and it was approved, to cover debts with power generating companies, among other obligations.

<http://www.eldia.com.do/nacionales/2009/7/20/4622/Ejecutivo-sometera-Presupuesto-Complementario-para-cubrir-deudas>.

**Government Comment:** "Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes."

**Researcher Response:** To be consistent with the response to question 96, answer "a" is maintained.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency of assumptions across countries, in light of the researcher initial comment in question 96, and peer reviewer two observation.

b

99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

Citation:

<http://www.diariodigital.com.do/articulo,31796.html>

<http://www.diariodigital.com.do/articulo,31849.html>

<http://www.almomento.net/news/128/ARTICLE/15112/2008-08-06.html>

[http://inmobiliario.com.do/economia/presupuesto\\_complementario.html](http://inmobiliario.com.do/economia/presupuesto_complementario.html)

<http://www.hoy.com.do/el-pais/2008/7/29/241572/Presupuesto-Suplementario-sera-de-RD316-mil-millones>

Comment:

In the Dominican Republic, the Executive submits a Supplemental Budget to Congress when revenue collections are greater than what has been budgeted, this varies year to year. For 2007 and 2008 it is estimated that the average is equal to more than 5% and less than 10% of the approved budget.

C

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "e." This happens very infrequently and therefore no pattern can be established.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** As reflected in the newspaper article below, the volume of the approved supplemental budget meets the criteria of answer "c".

<http://www.hoy.com.do/el-pais/2008/7/29/241572/Presupuesto-Suplementario-sera-de-RD316-mil-millones>

**IBP Comment:** IBP editors chose answer "c" to maintain consistency of assumptions across countries.

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

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." Contingency expenditures are included in the budget approved by the National Congress, which is available to the Executive Branch as a percentage of the amount of current revenue, as provided by Organic Budget Law 423-06. The details of these expenditures become evident when the need to cover a particular emergency arises.

**IBP Comment:** IBP editors chose answer "d" because, although the contingency funds are included in the budget, it does seem that the legislature needs to approve them again during the execution of the budget, once the contingency actually takes place. See the following comment: Article 32 of the Law establishes an appropriation of 5% of the current expenditures to be used by the President of the Republic. In turn, article 33 states that the Budget approved at the beginning of the year shall include an allocation for unforeseen public tragedies of 1% of the current expenditure of the Central Government, and its use is regulated by the Risk Management Law. The President of the Republic must account for the use of these funds by the end of the administration, however in practice this does not happen. Organic Budget Law for the public sector.

d

<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> <ol 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> </ol> <p><u>Citation:</u>  Dirección General de Contabilidad Gubernamental, “Estado de Recaudación y Inversión de la Renta.” General Office of Governmental Accounting, “Statement of Revenue and Investment of Income.”  <a href="https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3">https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3</a></p> <p><u>Comment:</u>  The General Budget Directorate (DIGEPRES) is required to prepare and release periodical and Year-End Reports on actual and financial execution of the budget. (Article 8.m of Law 423-06, previously established in Law 101 of 1979). If the annual report is done a year later, it is an operational failure, not [a failure] of the law. But the information is available early in the year.</p> <p>The General Office of Government Accounting (DIGECON), pursuant to Law 126-01, Article 9.6, is required to “Prepare the statement of revenue and income investment, which must be submitted each year by the Ministry of the Treasury to the SAI...” The difference with DIGEPRES is that it also prepares the “statement of revenue” but the purpose is to serve as a basis for the SAI to perform its duties; consequently, this report from DIGECON covers several aspects that are not covered in the DIGEPRES report, such as those pertaining to the public debt and government assets (see Articles 13,14, and 15 of Law 126-01). Treasury is required to submit that report to the SAI by March 1 at the latest.</p> <p>The SAI, pursuant to Article 250.3 of the Constitution and Law No. 10-04, is required “to audit and analyze the execution of the general budget of the State that is approved each year by the National Congress, using as a basis the revenue and investment statement submitted by the Executive Branch (DIGECON-Treasury), as provided by the Constitution and the statutes, and submit the appropriate report to it to the Executive by April 30 of the following year at the latest, for its information and decision.”</p> <p>The SAI uses DIGECON’s report as a basis for its report, to audit and analyze. When the Constitution says: “taking as a basis...” it means that it can use audits and inspections in different agencies of the State to compare information.</p> <p>DIGEPRES’ budget execution report  (<a href="http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx">http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx</a>) is useful in a variety of ways, such as to evaluate budget</p>	<p>a</p>



<p>execution, to determine whether objectives and goals have been fulfilled, to prepare the following year's Executive's Budget Proposal, and to provide information to citizens. So it is apparent that there is consistency in the system, with regard to the authority of each agency and with regard to time periods. It's an entirely different matter if one of those agencies is deficient in what it is supposed to do.</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>Government Comment:</u></b> A more appropriate response to this question would be "a." The report is submitted by the Executive Branch to the SAI by March 1 of each year at the latest, in other words less than six months after the end of the fiscal year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" to maintain consistency of assumptions across countries.</p>	
<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://www.camaradecuentas.gob.do/informesdeauditorias/tabid/186/Default.aspx">http://www.camaradecuentas.gob.do/informesdeauditorias/tabid/186/Default.aspx</a></p> <p><u>Comment:</u> According to audit reports posted by the SAI on its web site, only a few decentralized agencies, agencies and small town halls have been audited, but none of the major ministries have been.</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Not all of the audits are released.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." All expenditures made by the Government are audited by the Comptroller General's Office. Additionally, the Year-End Report, Revenue and Investment Statement prepared by the Government pursuant to Organic Budget Law 423-06, is reviewed by the aforementioned SAI, prior to being submitted to the SAI.</p>	b

<p><b>Researcher Response:</b> It must be reiterated that according to the reports of the audit posted by the SAI on its web site, only a few decentralized agencies, agencies and small town halls have been audited, but none of the major ministries have been. Not all audits are released. "C" is maintained as the response.</p> <p><b>IBP Comment:</b> IBP editors chose answer "b" to maintain consistency of assumptions across countries.</p>	
<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>  Dirección General de Contabilidad Gubernamental, "Estado de Recaudación y Inversión de la Renta." General Office of Government Accounting, "Revenue and Income Investment Statement"  <a href="https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3">https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3</a>  And  <a href="http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx">http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx</a></p> <p><u>Comment:</u>  The reports are general and in summary form and simply provide tables without any explanation or narrative.</p> <p><b>Researcher Response to this Question was "c"</b></p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> A more appropriate response to this question would be "a." The General Office of Government Accounting prepares the Revenue and Investment Statement wherein comparisons and actual outcome of budget execution are provided, submitted to the Ministry of the Treasury, the Comptroller General's Office and lastly to the SAI so it can be used in the preparation of its final report to the National Congress.</p> <p><b>Researcher Response:</b> This level of detail is not released in the final report, but it is released in the reports of the General Office of Government Accounting, and consequently a change in response from "c" to "b" is accepted.</p> <p><b>IBP Comment:</b> IBP editors chose answer "b" to maintain consistency of assumptions across countries. In the "Estado de Recaudacion e Inversion de la Rentas" there is information at program level.</p>	b

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. 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>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Dirección General de Contabilidad Gubernamental, "Estado de Recaudación y Inversión de la Renta." General Office of Government Accounting, "Revenue and Income Investment Statement"  <a href="https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3">https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3</a></p> <p>See also:  <a href="http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx">http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx</a></p> <p><u>Comment:</u>  In the Year-End Report, all of the budget execution tables are extensively provided, but they do not provide a narrative explanation.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
--	----------

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <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>  Dirección General de Contabilidad Gubernamental, "Estado de Recaudación y Inversión de la Renta." General Office of Government Accounting, "Revenue and Income Investment Statement"  <a href="https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3">https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3</a>  See also:  <a href="http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx">http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx</a></p> <p><u>Comment:</u>  In the Year-End Report, all of the budget execution tables are extensively provided, but they do not provide a narrative explanation.</p> <p><b><u>Researcher Response to this Question was "c"</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>Government Comment:</u></b> A more appropriate response to this question would be "b." Narrative explanations are included in the Year-End Report.</p> <p><b><u>Researcher Response:</u></b> This level of detail is not provided in the final report, but it is provided in the reports of the General Office of Government Accounting, and consequently a change in response from "c" to "b" is accepted.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain consistency of assumptions across countries.</p>	b
<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>	d

Dirección General de Contabilidad Gubernamental, "Estado de Recaudación y Inversión de la Renta." General Office of Government Accounting, "Revenue and Income Investment Statement"

<https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3>

See also:

<http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx>

Comment:

No reference is made to Macroeconomic predictions in the Year-End Report.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Reports explaining performance of the major macroeconomic variables in comparison with the projections taken into account in budget formulation are produced. These variables are mainly the Gross Domestic Product (GDP), Inflation Rate, and Exchange Rate and Price of Oil.

[www.digecog.gov.do](http://www.digecog.gov.do)

**Researcher Response:** I must reiterate that NO REFERENCE to macroeconomic predictions APPEARS in the Year-End Report. Although in the Year-End report it is recognized that the government and the Central Bank do conduct their own studies and make their own macroeconomic forecasts that serve as a point of reference to define the government's economic policy. Response "d" is maintained.

**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*. In the "Estado de Recaudación y Inversión de la Renta" there is some reference to the macroeconomic variables, but there is no explanation of the difference between the original forecast and the actual outcome. There are only two separate tables (in two separate pages) with the original forecast and the actual outcome (but the latter includes only four variables.)

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <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></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <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></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

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?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." In the budget, as well as the Year-End Report, funds earmarked to benefit lower income groups are highlighted, breaking down subsidies to homes, drivers, energy for homes fund (bono luz), electricity rates, as well as to food in the "Comer es primero" (Eating is First) program, to the aging, among others, which are granted through the Social Cabinet of the Office of the President of the Republic.

**Researcher Response:** I accept the government's comment that: "In the budget, as well as the Year-End Report, funds earmarked to benefit lower income groups are highlighted, breaking down subsidies to homes, drivers, energy for homes fund (bono luz), electricity rates, as well as to food in the "Comer es primero" (Eating is First) program, to the aging, among others, which are granted through the Social Cabinet of the Office of the President of the Republic." Consequently, it is proposed to change the answer from "d" to "b."

**IBP Comment:** IBP editors chose answer "b" in light of researcher comment and to maintain consistency of assumptions across countries.

b

<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></p> <p><b><u>Researcher Response to this Question was "d"</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>Government Comment:</u></b> A more appropriate response to this question would be "a." At the close of the budget year, a financial explanation is provided of amounts executed in previous periods, as well as financial forecasts.  <a href="http://www.digecog.gob.do">www.digecog.gob.do</a></p> <p><b><u>Researcher Response:</u></b> In the reports of the General Office of Government Accounting details are provided on all funds executed by the Dominican Government, even though this information is released somewhat late. I propose changing the response from "d" to "b."  <a href="https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3">https://www.digecog.gov.do/Home-pages/Publicaciones/Estados-Financieros/Estados-Financieros-2008.aspx?menuid=3</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain consistency of assumptions across countries.</p>	b
<p><b>The Independence and Performance of the Supreme Audit Institution</b></p>	



111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?

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

Citation:

<http://www.camaradecuentas.gob.do/ENTREGAINFORMEDEEJECUCIONPRESUPUESTARIA/tabid/188/Default.aspx>  
<http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESONACIONALA%C3%91OFISCAL2008/tabid/189/Default.aspx>

Comment:

On June 30, 2009, the SAI reports through its portal that it submitted, separately, to the Presidents of the Senate and of the Chamber of Deputies, Reinaldo Pared Perez and Julio Cesar Valentin, the report on Budget Execution for 2008.

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "c." It applies to audits conducted in 2008; just 10% of all institutions were audited.

**Peer Reviewer Two Comment:**

**Government Comment:** "Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes."

**Researcher Response:** Peer Reviewer One's comment is accepted: I propose changing response "a" to "c."

C

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?

- a. All expenditures have been audited and the reports released to the public.
- b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
- c. Expenditure representing less than two-thirds of expenditure have been audited.
- d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
- e. Not applicable/other (please comment).

Citation:

<http://www.camaradecuentas.gob.do/informesdeauditorias/tabid/186/Default.aspx>

<http://www.camaradecuentas.gob.do/AUDITORIASREALIZADAS/GOBIERNOCENTRAL/tabid/104/Default.aspx>

<http://www.camaradecuentas.gob.do/AUDITORIASREALIZADAS/AUDITORIASRECIENTES/tabid/107/Default.aspx>

C

Comment:

It is estimated that less than two thirds of total expenditures of the National Budget are audited by the SAI. According to consultations with officials of that institution and according to audits made available to the public, most of the major ministries where the bulk of the budget is concentrated, Education, Health, Public Works, Armed Forces, Agriculture, among others, do not appear as audited in the past two years.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

<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://www.camaradecuentas.gob.do/informesdeauditorias/tabid/186/Default.aspx">http://www.camaradecuentas.gob.do/informesdeauditorias/tabid/186/Default.aspx</a></p> <p><u>Comment:</u>  The audit reports posted on the web page of the SAI does not have an executive summary, the closest thing it has to it is a document called Letter from Management, which although it includes a synopsis of the audit, it is not exactly an executive summary. Moreover, the audits are released quite late.</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> Report of the SAI on Budget execution for 2008, posted on the web page of the institution, includes an executive summary.  <a href="http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESONACIONALA%C3%91OFISCAL2008/tabid/189/Default.aspx">http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESONACIONALA%C3%91OFISCAL2008/tabid/189/Default.aspx</a>. It could have been included following the report of the local researcher, in which case the original answer of "b" would be maintained.</p> <p><b><u>Government Comment:</u></b> "Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes."</p> <p><b><u>Researcher Response:</u></b> The comment is accepted, there IS an executive summary. Answer "a".</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" to maintain consistency of assumptions across countries.</p>	<p>a</p>
---	----------

<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>  "Constitución Dominicana" (Dominican Constitution)  <a href="http://www.consultoria.gov.do/const_rd.pdf">http://www.consultoria.gov.do/const_rd.pdf</a></p> <p><u>Comment:</u>  The appointment and removal of the Members of the SAI is the power of the Senate of the Republic, as provided by Article 78 of the Constitution "There shall be a permanent SAI made up of at least five members, elected by the Senate from a list of three candidates that is submitted to it by the Executive Branch."</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "a." These officials can only be removed by impeachment before the congress.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
--	----------

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESONACIONALA%C3%91OFISCAL2008/tabid/189/Default.aspx">http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESONACIONALA%C3%91OFISCAL2008/tabid/189/Default.aspx</a></p> <p><u>Comment:</u>  The Audit Report that the SAI submits to the Congress is limited to budget funds. It never refers to extra-budgetary funds.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> "Government did not dispute researcher's original answer "e," which the IBP modified for consistency purposes."</p>	<p>d</p>
--	----------

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> <li>The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>The SAI has significant discretion, but faces some limitations.</li> <li>The SAI has some discretion, but faces considerable limitations.</li> <li>The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.camaradecuentas.gob.do/Nosotros/BaseLegal/tabid/56/Default.aspx">http://www.camaradecuentas.gob.do/Nosotros/BaseLegal/tabid/56/Default.aspx</a>  <a href="http://www.camaradecuentas.gob.do/Portals/0/docs/Legal/ley1004.pdf">http://www.camaradecuentas.gob.do/Portals/0/docs/Legal/ley1004.pdf</a></p> <p><u>Comment:</u>  Pursuant to Law No. 10-04 of the SAI of the Dominican Republic, it has a mandate as broad and sufficient as it deems necessary to conduct audits.</p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "b." Although the law grants a broad mandate to the SAI for performance of its duties, in practice it faces significant limitations. In general, it is acknowledged that the members of the SAI are not independent enough to perform their duties, as a result of the traditional institutional weakness of the agency and due to the fact that its members are selected by the Executive, through slates of three candidates submitted by the Senate, which also confirms the appointment. (To correct this deficiency of the law currently in force, under the new constitution, which will soon go into effect, it is established that from now on the selection of candidates to be members of the SAI shall be a power reserved for the Chamber of Deputies, instead of the Executive).</p> <p><b><u>Government Comment:</u></b> "Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes."</p> <p><b><u>Researcher Response:</u></b> I would like to reiterate that according to Law No. 10-04 of the SAI of the Dominican Republic, the SAI has the discretion to conduct any audits it deems necessary. However, I acknowledge that the Peer Reviewer's comment is reasonable and consequently I propose the answer should be changed from "a" to "b."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" consistent with researcher and peer reviewers two's comments.</p>	b
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> <li>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> </ol>	C

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

Citation:

<http://www.senado.gov.do/Presupuesto2009.pdf>

Comment:

The budget of the SAI is approved by the National Congress in the proposal submitted by the Executive.

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "c."

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." The topic of the budget of the SAI is a controversial issue. In practice, the budget is decided by the Executive, although it is formally approved by the Congress. As is the case of other institutions of the State, a common complaint of the members of the SAI is that the resources available to them are insufficient to perform their duties; however, the SAI has been enveloped in scandals relating to misuse or waste of allocated funds. This has undermined the authority of the SAI and amounts to an additional limitation to what was set forth in the previous question in order to fulfill its role.

**Government Comment:** "Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes."

**Researcher Response:** I chose my answer to be consistent with the response to question 116 and in keeping with my comments and the comments of the Peer Reviewer; a change in response from "a" to "c" is proposed.

**IBP Comment:** IBP editors chose answer "c" consistent with researcher and peer reviewers two's comments.

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> <li>The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	C
<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>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>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>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>No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>Not applicable.</li> </ol> <p><u>Citation:</u>  <a href="http://www.camaradecuentas.gob.do/Noticias/CONVENIOPARTICIPACION%20CIUDADANA/tabid/190/Default.aspx">http://www.camaradecuentas.gob.do/Noticias/CONVENIOPARTICIPACION%20CIUDADANA/tabid/190/Default.aspx</a></p> <p><u>Comment:</u>  The SAI is in the process of reaching out to citizens; in fact, it is signing an agreement to set up an Office of Access to Public Information, as required by law.</p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p>	d



<p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be "d." The above-referenced Agreement of Citizen Participation is very recent (late 2009). It does not cover the 2008 budget audit period. Moreover, the Office of Access to Public Information should have been up and running by now for four years, particularly in an institution which, by its very nature, should set an example of abiding by the law. Public outreach has been virtually non-existent. As a result of the internal scandals of the past two years, the institution is attempting to successfully change its tarnished image. (The outcome of this attempt would have to be assessed in the next report).</p> <p><b>Government Comment:</b> "Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes."</p> <p><b>Researcher Response:</b> It is correct that the abovementioned agreement is recent and, consequently, the evaluation must be for the current period and, therefore, the correct response would be "d."</p> <p><b>IBP Comment:</b> IBP editors chose answer "d" to maintain consistency of assumptions across countries.</p>	
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>Yes, all audit reports are scrutinized.</li> <li>Yes, most audit reports are scrutinized.</li> <li>Yes, some audit reports are scrutinized.</li> <li>No, audit reports are not scrutinized.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.camaradediputados.gov.do/portalsilcamara/">http://www.camaradediputados.gov.do/portalsilcamara/</a>  <a href="http://www.camaradediputados.gov.do/PortalSILCamara/Portals/0/Juicio%20pol%c3%adtico%20a%20S%c3%adndicos/Informe%20de%20investigaci%c3%b3n%20contra%20el%20Sindico%20de%20Villa%20Altagracia.pdf">http://www.camaradediputados.gov.do/PortalSILCamara/Portals/0/Juicio%20pol%c3%adtico%20a%20S%c3%adndicos/Informe%20de%20investigaci%c3%b3n%20contra%20el%20Sindico%20de%20Villa%20Altagracia.pdf</a>  <a href="http://www.camaradediputados.gov.do/masterlex/MLX/docs/28/1C/60A/60D.pdf">http://www.camaradediputados.gov.do/masterlex/MLX/docs/28/1C/60A/60D.pdf</a></p> <p><u>Comment:</u>  After being consulted on this issue, members of parliament responded that occasionally some reports are reviewed.</p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> Government did not dispute researcher's answer.</p>	C

<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></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<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></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<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></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> "Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes."</p> <p><b><u>IBP Comment:</u></b> see also question 79.</p>	<p>e</p>
---	----------

# Government Comments: Section One

**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	Not Available
Executive's Budget Proposal	Not Available
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2008 2009
Mid-Year Report	Not available <b>Government Comment:</b> 2009
Year-End Report	2007
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	Produced but not available the public
Budget Summary	Not Produced
Executive's Budget Proposal	<p>Produced but Not Available to the Public until the proposal is approved by the Congress.            "Proyecto Presupuesto de Ingresos y Ley de Gastos Públicos" (Draft Budget of Revenue and Law of Public Expenditures) Presented to the Congress on November 28, 2008 and approved on December 29, 2008  <a href="http://www.senado.gov.do/Presupuesto2009.pdf">http://www.senado.gov.do/Presupuesto2009.pdf</a>            This document was released to the public by the senate in early January 2009, after the law was approved.</p>
Budget Document One in Support of the Executive's Budget Proposal	Produced but not available the public
Budget Document Two in Support of the Executive's Budget Proposal	Produced but not available the public
Budget Document Three in Support of the Executive's Budget Proposal	Produced but not available the public
Citizens Budget	Not Produced
Enacted Budget	<p>"Presupuesto de Ingresos y Ley de Gastos Públicos" (Budget of Revenue and Law of Public Expenditures)            Approved by the National Congress on December 29, 2008.            Available online from January 2009  <a href="http://www.digepres.gob.do/Publicaciones/Presupuestos/tabid/76/Default.aspx">http://www.digepres.gob.do/Publicaciones/Presupuestos/tabid/76/Default.aspx</a>            Printed copies were available starting from April 2009.</p>
In-Year Reports	<p>"Ejecución de ingresos, gastos y financiamiento presupuestados del gobierno central: Ingresos y Egresos del Gobierno Central" (Execution of revenue, expenditures and financing budgeted by the central government: Revenue and Outlays of the Central Government)  <a href="http://www.digepres.gob.do/Publicaciones/IngresosEgresos/tabid/61/Default.aspx">http://www.digepres.gob.do/Publicaciones/IngresosEgresos/tabid/61/Default.aspx</a>            Most recent, accessed on the Web in August 2009: January-June 2009.</p>

Mid-Year Review	<p>Not Produced</p> <p><b>Government Comment:</b> The General Budget Directorate prepares mid-year and year-end reports of budget execution of Revenue, Expenditures and Financing. Additionally the Central Bank prepares a quarterly report on economic performance and outlook and, also, the Ministry of the Economy Planning and Development prepares reports on the short-term economic climate.</p>
-----------------	--

Year-End Report	<p>"Ejecuciones Presupuestales: Informe de Ejecución Presupuestaria Año 2007" (Budget executions: 2007 Budget Execution Report) Available on the Internet and accessed in August 2009. <a href="http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx">http://www.digepres.gob.do/Publicaciones/Ejecuciones/tabid/75/Default.aspx</a></p>
Audit Report	<p>"Informe al Congreso Nacional Año Fiscal 2008 June 2009" (Fiscal Year 2008 Report to the National Congress) The online document is available in a compressed format *.rar. Printed copies are available to the public at the source. The document was given to Parliament on June 30, 2009. See article: <a href="http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESONACIONALA%C3%91OFISCAL2008/tabid/189/Default.aspx">http://www.camaradecuentas.gob.do/INFORMESALCONGRESO/INFORMEALCONGRESONACIONALA%C3%91OFISCAL2008/tabid/189/Default.aspx</a></p>
Other Documents	<p>"Presupuesto de Ingresos y Ley de gastos publicos para el Ejercicio Presupuestario 2009" (Budget of Revenue and Law of Public Expenditures for 2009 Budget Year) <a href="http://www.digepres.gob.do/LinkClick.aspx?fileticket=9I3sA2kLOAo%3d&amp;tabid=78&amp;mid=446">http://www.digepres.gob.do/LinkClick.aspx?fileticket=9I3sA2kLOAo%3d&amp;tabid=78&amp;mid=446</a></p>
Relevant Ministries & Departments	<p><a href="http://www.contraloria.gov.do/transparencia_presupuesto.php">http://www.contraloria.gov.do/transparencia_presupuesto.php</a> <a href="http://www.digepres.gob.do">http://www.digepres.gob.do</a> <a href="http://www.hacienda.gov.do">http://www.hacienda.gov.do</a> <a href="http://www.stp.gov.do">http://www.stp.gov.do</a> <a href="http://www.camaradecuentas.gob.do">http://www.camaradecuentas.gob.do</a></p>

**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>GC</b> : This should be blank		
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	No	No	NA	No	No
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	No	Yes	NA	No	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA	Yes	No
6. Free print copies available, mass distribution	No	Yes	NA	No	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	Yes	Yes	NA	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.

**GC**: Government Comment