

# Open Budget Survey 2017

## Questionnaire

### Nicaragua

January 2018

## COUNTRY QUESTIONNAIRE: NICARAGUA

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** Arto. 30, Ley de Administración Financiera y del Regimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: Según el arto. 30, párrafo tercero, "La política presupuestaria para el ejercicio a presupuestar será informada por el Ministerio de Hacienda y Crédito Público a los organismos y entidades del Sector Público regulados por el presente Capítulo, a más tardar el treinta de mayo de cada año. A través de esta política, el Ministerio de Hacienda y Crédito Público establecerá el límite máximo de gasto que cada una de las referidas entidades y organismos tendrá para el ejercicio presupuestario siguiente, discriminando los grupos de gastos a que se refiere el artículo 19 de esta Ley." Este documento sería lo más cercano a un PBS, sin embargo no se publica, y es para uso interno. Además no cumple con todas las características de un PBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** Ley de Administración Financiera y del Régimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: La Ley de Administración Financiera y Régimen Presupuestario no menciona que la política presupuestaria o un documento parecido al PBS sea publicado, a como lo hace con los demás documentos que sí se publican. Por otro lado, el 15 de septiembre es la fecha máxima para tomar el documento como publicado, ya que el EBP se publica a más tardar el 15 de octubre.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Lo más parecido a un PBS, por su contenido, sería el Marco Presupuestario de Mediano Plazo 2017-2019, el cual refleja los lineamientos generales de política presupuestaria para el año presupuestado, y provee información considerable sobre cómo se relacionará la política fiscal con la economía en su conjunto y cómo se perfilarán las prioridades presupuestarias durante los siguientes años. Pero este documento no se publica al menos un mes antes de la publicación de la Propuesta de Presupuesto del ejecutivo, sino que se envía a la Asamblea Nacional como Anexo a dicha Propuesta, y solo se publica junto a ésta.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** Ley de Administración Financiera y del Régimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))  
<http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: Como se mencionó en la respuesta de la pregunta anterior, no se publica un PBS. Además la fecha para publicar uno ya caducó, dado que el EBP se presenta por lo general el 15 de octubre de cada año.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Lo más parecido a un PBS, por su contenido, sería el Marco Presupuestario de Mediano Plazo 2017-2019, el cual refleja los lineamientos generales de "política presupuestaria para el año presupuestado, y provee información considerable sobre cómo se relacionará la política fiscal con la economía en su conjunto y cómo se perfilarán las prioridades presupuestarias durante los siguientes años. Pero este documento no se publica al menos un mes antes de la publicación de la Propuesta de Presupuesto del ejecutivo, sino que se envía a la Asamblea Nacional como Anexo a dicha Propuesta, y solo se publica junto a ésta.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Ley de Administración Financiera y del Régimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))  
<http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: Según las practicas de transparencia y las recomendaciones de IBP, el PBS se debe de publicar al menos un mes antes de la publicación del EBP. En Nicaragua este último es presentado al poder legislativo, para su aprobación, el 15 de octubre, por lo cual días despues es publicado en la web. Esta fecha de publicación nunca es más alla del 20 de octubre. Al 20 de septiembre no se pudo constatar de que el gobierno de Nicaragua haya publicado algún documento parecido al PBS, por lo tanto catalogamos este documento como "No publicado"; aún así, conocemos que el documento es producido para uso interno.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Ley de Administración Financiera y del Régimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))  
<http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: El documento no fue publicado para el Año Fiscal 2017

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** Ley de Administración Financiera y del Régimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))  
<http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se publica, por lo tanto no se sabe si es "Formato legible para máquina"

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** Arto. 30, Ley de Administración Financiera y del Regimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: El gobierno no publica un documento preliminar del EBP en ningún sitio web. Sin embargo, es sabido que se produce pero para uso interno, en la etapa de formulación del presupuesto. El PBS equivale a la denominada "Política Presupuestaria", que se menciona en el artículo 30 de la Ley de Administración Financiera y del Regimen Presupuestari: "La política presupuestaria anual que sirva de base para formular el Presupuesto General de la República, estará en concordancia con los objetivos, planes y programas económicos del Gobierno". Este documento no es publicado ni dado a conocer al público porque es de uso interno, según nos comunicaron al pedirlo físicamente en la Oficina de Acceso a la Información del MHCP.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** Según el arto. 30, párrafo tercero, de la Ley de Administración Financiera y del Regimen Presupuestario, el gobierno debe de informar a los organismos y entidades del Sector Público regulados por dicha ley, a más tardar el treinta de mayo de cada año, la política presupuestaria. Esta es la directriz sobre el límite máximo de gasto que cada una de las referidas entidades y organismos tendrá para el ejercicio presupuestario siguiente. Es a partir de eso que las instituciones realizan sus presupuesto. Por lo tanto, si la política presupuestaria es un documento, hacerlo público calificaría como un PBS, ya que se sabrían cuales serían las asignaciones presupuestaria para el siguiente año fiscal. Este documento no es publicado ni dado a conocer al público porque es de uso interno, según nos comunicaron al pedirlo físicamente en la Oficina de Acceso a la Información del MHCP.

**Sources:** Arto. 30, Ley de Administración Financiera y del Regimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: Este documento no es publicado ni dado a conocer al público porque es de uso interno, según nos comunicaron al pedirlo físicamente en la Oficina de Acceso a la Información del MHCP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** "Política Presupuestaria"

**Sources:** Arto. 30, Ley de Administración Financiera y del Regimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: No es publicado. No hay oficialmente un nombre, aunque suponemos que se denomina "Política Presupuestaria"

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Por la Ley, el Ministerio de Hacienda debe preparar la política presupuestaria para el año presupuestado. La Ley de Regimen Presupuestaria y Administración Financiera en su Artículo 30 establece lo siguiente: “Artículo 30.- Política Presupuestaria. La política presupuestaria anual que sirva de base para formular el Presupuesto General de la República, estará en concordancia con los objetivos, planes y programas económicos del Gobierno. A tal fin, el Ministerio de Hacienda y Crédito Público, en consulta con las instancias pertinentes, deberá evaluar el cumplimiento de los objetivos, planes y programas, económicos y, sobre estas bases, preparar una propuesta de prioridades presupuestarias, en general, y de programas de gastos, en particular. Se considerarán como elementos básicos para la formulación de la política presupuestaria y, por ende, del Presupuesto General de la República: El Plan Nacional de Desarrollo, el Programa Económico – Financiero, el Marco Presupuestario de Mediano Plazo, la Política de Endeudamiento, y el Programa de Inversiones Públicas. De igual forma, la cuenta de inversiones del ejercicio presupuestario clausurado, el presupuesto ejecutado y el consolidado del Sector Público del ejercicio vigente, entre otros. La política presupuestaria para el ejercicio a presupuestar será informada por el Ministerio de Hacienda y Crédito Público a los organismos y entidades del Sector Público regulados por el presente Capítulo, a más tardar el treinta de mayo de cada año. A través de esta política, el Ministerio de Hacienda y Crédito Público establecerá el límite máximo de gasto que cada una de las referidas entidades y organismos tendrá para el ejercicio presupuestario siguiente, discriminando los grupos de gastos a que se refiere el artículo 19 de esta Ley. En base a esta política y los objetivos y programas de estos organismos y entidades, los mismos deberán formular, según fuere el caso, sus respectivos presupuestos y/o propuesta de asignación presupuestaria”.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-8:** Is there a “citizens version” of the PBS?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se publica el PBS y por ende, tampoco una versión ciudadana

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** Fiscal Year 2017

**Sources:** Arto. 16 (Vigencia del ejercicio presupuestario) de la Ley de Administración Financiera y del Régimen Presupuestario.

[http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)

([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: El proyecto de Presupuesto General de la República es presentado, a más tardar (por ley), el 15 de octubre de cada año. Es una práctica que, hasta este día se presenta este documento y días después es pública en los portales web del poder legislativo y en el Ministerio de Hacienda y Crédito Público.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 14 october 2016

**Sources:** Arto. 35. Ley de Administración y del Regimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)

([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument)) Proyecto de Ley anual de Presupuesto General de la República 2017. <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument>)

**Comments:** Researcher: Según el artículo 35, parrafo segundo, de la Ley de Administración y del Regimen Presupuestario, el ejecutivo presenta ante la asamblea nacional el proyecto de Presupuesto General de la República del siguiente año a más tardar el 15 de octubre. Este año, se presentó ante la primera secretaría el día viernes 14 de octubre.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature  
b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature  
c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature  
d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** b. (67)

**Sources:** Arto. 35, párrafo 2. Presentación del Proyecto de Presupuesto General de la República.

[http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)

([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: El proyecto de Presupuesto General de la República es presentado, a más tardar (por ley), el 15 de octubre de cada año. Es una práctica que, hasta este día se presenta este documento y días después se publica en los portales web del poder legislativo y en el Ministerio de Hacienda y Crédito Público.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 17 october 2016

**Sources:** Proyecto de Ley anual de Presupuesto General de la República 2017. <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>  
(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument>) Proyecto de Presupuesto General de la República 2017 y anexo MPMP 2017-2020 Ministerio de Hacienda y Crédito Público <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Comments:** Researcher: El proyecto de ley de Presupuesto General de la República 2017 fue publicado, según nuestro seguimiento, el día lunes 17 de octubre de 2017 en la página web de la Asamblea Nacional de Nicaragua. Días posteriores, el 21 de octubre (según nuestro seguimiento), ya estaba publicado en la página web del MHCP el proyecto completo con sus anexos estadísticos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** El EBP primeramente es publicado en la web del poder legislativo (Asamblea nacional) al día siguiente, registrado como una iniciativa de ley y por ende con estructura de ley. Usando el comando "javascript" se puede confirmar fecha de publicación en la página web del MHCP.

**Sources:** <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument>) <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** Proyecto de Presupuesto General de la República 2017 y anexo MPMP 2017-2020 Ministerio de Hacienda y Crédito Público  
<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Sources:** Proyecto de Ley Anual de Presupuesto General de la República 2017. <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>  
([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument)  
OpenDocument) Proyecto de Presupuesto General de la República 2017 y anexo MPMP 2017-2020 Ministerio de Hacienda y Crédito Público  
<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Proyecto de Presupuesto General de la República 2017 y anexo MPMP 2017-2020 Ministerio de Hacienda y Crédito Público  
<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Comments:** Researcher: El EBP en Nicaragua es un documento que sus datos e información viene publicada en formato PDF.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** El Proyecto Presupuesto enviado a la Asamblea Nacional para su consideración, y luego publicado en la página electrónica del MHCP en formato PDF, se ajusta a lo establecido en el Artículo 34 de la Ley de Régimen Presupuestario y Administración Financiera: “Artículo 34.- Estructura de la Ley Anual de Presupuesto General de la República. La Ley Anual de Presupuesto General de la República deberá comprender dos Títulos y dos Anexos, cuyo contenido será el siguiente: Título I. Disposiciones Generales: Constituyen las normas complementarias de la Ley Anual de Presupuesto General de la República. Rigen para cada ejercicio presupuestario y se relacionan directa y exclusivamente con la aprobación, ejecución, control, evaluación y liquidación del Presupuesto del que forman parte. Título II. Presupuesto General de la República, que contendrá dos secciones: Sección I: El Presupuesto de Ingresos, que contendrá el estimado de los ingresos de conformidad al artículo 18 de la presente Ley. Sección II: El Presupuesto de Egresos, que contendrá el estimado del gasto de conformidad al primer párrafo del artículo 15 de la presente Ley. Anexo I. Anexos del Presupuesto General de la República, el cual contendrá, entre otras cosas: Balance Presupuestario, detalle del pago del servicio de la deuda interna y externa, desglose de las donaciones y préstamos, desglose del financiamiento del déficit, tabla comparativa de ingresos y egresos a nivel institucional; detalle del gasto por proyectos y programas y sus fuentes de financiamiento; detalle del gasto de Estrategia de Reducción de la Pobreza, Proyección Plurianual del Programa de Inversiones y el Marco Presupuestario de Mediano Plazo al que se hace referencia en el artículo 37 de la presente Ley. Asimismo, forma parte del Anexo I el detalle de cargos fijos de las instituciones que integran el Presupuesto General de la República, el cual incluirá copia en formato electrónico. Anexo II. Presupuestos de las Órganos y Entidades Descentralizadas por Funciones, Entidades Descentralizadas Territoriales, Empresas del Estado, Instituciones Financieras del Estado, Otros Órganos Autónomos del Estado dependientes del Presupuesto General de la República y el Consolidado del Sector Público”.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.



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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Proyecto de Presupuesto General de la República 2017 y anexo MPMP 2017-2020 Ministerio de Hacienda y Crédito Público  
<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Proyecto de Presupuesto General de la República 2017 y anexo MPMP 2017-2020 Ministerio de Hacienda y Crédito Público  
<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Comments:** Researcher: El EBP es publicado a tiempo.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Proyecto de Presupuesto General de la República 2017 y Anexo MPMP 2017-2020

**Sources:** <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Comments:** Researcher: Actualizaremos el enlace cuando se publique el documento

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Los documentos de soporte del Proyecto General de la Republica 2017 se ajustan a lo establecido en el Artículo 34 de la Ley de Regimen Presupuestario y Administración Financiera: "Artículo 34.- Estructura de la Ley Anual de Presupuesto General de la República. La Ley Anual de Presupuesto General de la República deberá comprender dos Títulos y dos Anexos, cuyo contenido será el siguiente: Título I. Disposiciones Generales: Constituyen las normas complementarias de la Ley Anual de Presupuesto General de la República. Rigen para cada ejercicio presupuestario y se relacionan directa y exclusivamente con la aprobación, ejecución, control, evaluación y liquidación del Presupuesto del que forman parte. Título II. Presupuesto General de la República, que contendrá dos secciones: Sección I: El Presupuesto de Ingresos, que contendrá el estimado de los ingresos de conformidad al artículo 18 de la presente Ley. Sección II: El Presupuesto de Egresos, que contendrá el estimado del gasto de conformidad al primer párrafo del artículo 15 de la presente Ley. Anexo I. Anexos del Presupuesto General de la República, el cual contendrá, entre otras cosas: Balance

Presupuestario, detalle del pago del servicio de la deuda interna y externa, desglose de las donaciones y préstamos, desglose del financiamiento del déficit, tabla comparativa de ingresos y egresos a nivel institucional; detalle del gasto por proyectos y programas y sus fuentes de financiamiento; detalle del gasto de Estrategia de Reducción de la Pobreza, Proyección Plurianual del Programa de Inversiones y el Marco Presupuestario de Mediano Plazo al que se hace referencia en el artículo 37 de la presente Ley. Asimismo, forma parte del Anexo I el detalle de cargos fijos de las instituciones que integran el Presupuesto General de la República, el cual incluirá copia en formato electrónico. Anexo II. Presupuestos de las Órganos y Entidades Descentralizadas por Funciones, Entidades Descentralizadas Territoriales, Empresas del Estado, Instituciones Financieras del Estado, Otros Órganos Autónomos del Estado dependientes del Presupuesto General de la República y el Consolidado del Sector Público”.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-8: Is there a “citizens version” of the EBP?**

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/presupuest...> (<http://www.hacienda.gob.ni/documentos/presupuesto/presupuesto-gral.-de-la-republica/>)

**Comments:** Researcher: Ninguna institución gubernamental produce alguna versión ciudadana del Presupuesto

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”**

**Answer:** FY 2017

**Sources:** Ley No. 942, Ley anual de Presupuesto General de la República 2017. <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...> (<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=11&TableRow=3.0#3>).

**Comments:** Researcher: Para efectos de responder las preguntas sobre el EB tomaremos en consideración el EB 2017 publicado por el poder legislativo de Nicaragua (Asamblea Nacional), en formato de Ley, ya que el Libro de Presupuesto Aprobado 2017, con todos sus anexos, que lo publica el Ministerio de Hacienda y Crédito Público, se publica generalmente entre la 4 semana de febrero y la primera de marzo. Por otra parte, no se puede tener en cuenta el EB 2016 ya que su fecha de publicación supera los tres meses posteriores a su aprobación por el poder legislativo. El EBP 2016 fue aprobado el 1 de diciembre de 2015 y su publicación en el Ministerio de Hacienda fue el 3 de marzo de 2016, esto es, luego de 3 meses de aprobado por el poder legislativo.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.**

**Answer:** 1 december 2016

**Sources:** Ver Seguimiento: <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=11&TableRow=3.0#3>).

**Comments:** Researcher: El Presupuesto General de la República (EB) 2017 fue aprobado, por la Asamblea Nacional, el 1 de diciembre de 2016. En el enlace que se presenta como fuente, se da click en la pestaña seguimiento, en esa sección se puede notar que el 1 de diciembre, la iniciativa de ley pasa al plenario y en ese momento es aprobada.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=11&TableRow=3.1#3>).

**Comments:** Researcher: Primeramente el EB es publicado en la página web del poder legislativo, como una ley aprobada, la cual no tiene el nivel de detalle/descripción que se presenta en el libro de presupuesto y sus anexos. Como se mencionó en respuestas anteriores, para efectos de la encuesta se tomará EB el documento de ley publicado por la Asamblea Nacional.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 6 december 2016

**Sources:** Asamblea Nacional de Nicaragua. <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=11&TableRow=3.1#3>). Es publicado también en la Gaceta Oficial

<http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf))

**Comments:** Researcher: La propuesta de presupuesto fue aprobada por el poder legislativo el 1 de diciembre de 2016 y publicado días después en la Gaceta Oficial.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** El EB primeramente es publicado en la web del poder legislativo (Asamblea nacional) a la siguiente semana que es aprobado. Se publica oficialmente en "La Gaceta - Diario Oficial". La publicación en la página web del Ministerio de hacienda y Crédito Público por lo general tarda más de 2 meses y medio.

**Sources:** <http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf))

**Comments:** Researcher: La publicación en la página web del Ministerio de Hacienda y Crédito Público por lo general tarda más de 2 meses y medio.

Ahí se publican los Anexos. Por ejemplo, utilizando la herramienta "javascript" en el Presupuesto 2017, se observa que la página fue actualizada el 20 de Febrero de 2017, fechas desde la cual se puede confirmar la información estaría disponible. Como esta fecha es pasado el 31 de diciembre de 2016, que es la fecha de corte de la OBS2017, no se puede considerar la información de esta página.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Asamblea Nacional de Nicaragua: <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=11&TableRow=3.0#3>). Gaceta Oficial: <http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf))

**Sources:** Gaceta Oficial: <http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** <http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%BAblica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%BAblica%202017.pdf))

**Comments:** Researcher: Todos los documentos son publicados en formato PDF.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** <http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%BAblica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%BAblica%202017.pdf))

<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=10%2C11&TableRow=3.0#\\_Section10](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=10%2C11&TableRow=3.0#_Section10))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=10%2C11&TableRow=3.0#\\_Section10](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=10%2C11&TableRow=3.0#_Section10)) <http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%BAblica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%BAblica%202017.pdf))

**Comments:** Researcher: El EB es publicado

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** "Ley No. 942, Ley Anual de Presupuesto General de la República 2017"

**Sources:** <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=10%2C11&TableRow=3.0#\\_Section10](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c?OpenDocument&ExpandSection=10%2C11&TableRow=3.0#_Section10)) <http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf))

**Comments:** Researcher: Es el nombre de la ley aprobada para 2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** Asamblea Nacional (poder legislativo) [www.asamblea.gob.ni](http://www.asamblea.gob.ni) (<http://www.asamblea.gob.ni>) Ministerio de Hacienda y Crédito Público

<http://www.hacienda.gob.ni/documentos/presupuesto/presupuest...> (<http://www.hacienda.gob.ni/documentos/presupuesto/presupuesto-gral.-de-la-republica/>)

**Comments:** Researcher: Por ningún sitio web se puede identificar que se publique una versión ciudadana de los presupuestos públicos

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** Fiscal Year 2017

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se produce un CB de ningún documento presupuestario.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se produce un CB de ningún documento presupuestario.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** No existe alguna evidencia que el CB sea producido para uso interno, y menos para el público en general.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No existen los fondos públicos para elaborar estos materiales. Hace un par de años tuvimos una entrevista con el jefe de la Oficina de Acceso a la Información Pública (OAIP) del Ministerio de Hacienda, en la cual nos mencionaba que no existen fondos para para crear o producir un material de ese tipo. Sin embargo, no tenemos una versión oficial.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** n/a

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se produce un CB de ningún documento presupuestario.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se produce un CB de ningún documento presupuestario.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** n/a

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se produce un CB de ningún documento presupuestario.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** n/a

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se produce un CB de ningún documento presupuestario.



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** n/a**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)**Comments:** Researcher: No se produce un CB de ningún documento presupuestario.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** Fiscal Year 2016**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>  
(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** c. (33)**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>  
(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016>)**Comments:** Researcher: Los IYR son trimestrales y se publican por lo general entre 5 y 6 semanas después del período de cobertura**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** 12 MAY 2016 15 AUGUST 2016 8 NOVEMBER 2016

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20la%20Ejecucion%20Presupuestaria%20Enero-Marzo%202016.pdf/view>) <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20Ejecucion%20Presupuestaria%20Enero-Junio%202016.pdf/view>) <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>)

**Comments:** Researcher: Estas son las fechas de los últimos tres IYR

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Hay un apartado en la pagina de inicio de la web del Ministerio de Hacienda y Crédito Público la cual muestra la fecha de publicación. Sin embargo, nosotros damos monitoreo y esa fecha no concuerda con la aparición del documento. Por ejemplo, el IYR Enero-Marzo, no aparece en este apartado, pero nosotros revisamos la sección donde se publican estos informes y nos dimos cuenta que fue puesto en dicho lugar el 12 de mayo de 2016. Por lo tanto es importante que registremos las fechas en las cuales aparecen los documentos en estas secciones.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** Ministerio de Hacienda y Crédito Público. Documentos. Documentos de Presupuesto. Informes. 2016

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20Ejecucion%20Presupuestaria%20Enero-Junio%202016.pdf/view>)

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20Ejecucion%20Presupuestaria%20Enero-Junio%202016.pdf/view>)

**Comments:** Researcher: El último IYR publicado fue el de Enero-Junio 2016

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** A la fecha de esta Revisión el ultimo Informe de Ejecución Trimestral del Presupuesto General de la República 2016 fue el de Enero-Septiembre 2016 <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>)

#### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** Se dio como respuesta el informe enero-junio porque ese era el último que se había publicado para cuando se dio respondió esta pregunta.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20Ejecucion%20Presupuestaria%20Enero-Junio%202016.pdf/view>)

**Comments:** Researcher: Los IYR son publicados en formato PDF

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016>)

#### Peer Reviewer

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>  
(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** Informe de la ejecución presupuestaria Enero - Septiembre 2016

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>  
(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>)

**Comments:** Researcher: Informe de la ejecución presupuestaria Enero - Marzo 2016 Informe de la ejecución presupuestaria Enero - Junio 2016  
Informe de la ejecución presupuestaria Enero - Septiembre 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-8:** Is there a “citizens version” of the IYRs?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se produce una versión ciudadana de ningún documento presupuestario

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** Fiscal Year 2016

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** <http://www.hacienda.gob.ni/documentos/documentos-mhcp/docume...> (<http://www.hacienda.gob.ni/documentos/documentos-mhcp/documentos-despacho-del-ministro/publicaciones>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

#### MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** En los últimos 4 años, no se ha visto que se publique un documento como el MYR. No obstante, tenemos la hipótesis, que no hemos podido comprobar porque no hay declaración oficial, que el MYR se produce para uso interno. Esto se debe a que no es posible proponer una reforma presupuestaria sin generar este documento de análisis. Todos los años se realiza una reforma al Presupuesto Aprobado. Además, hemos encontrado evidencia que en años anteriores, 2009 y 2010, se produjo un documento que se puede calificar como MYR (en fuente ponemos el link). Sin embargo, fue una práctica que se dejó de realizar.

**Sources:** <http://www.hacienda.gob.ni/documentos/documentos-mhcp/docume...> (<http://www.hacienda.gob.ni/documentos/documentos-mhcp/documentos-despacho-del-ministro/publicaciones>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

#### MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** N/A

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)  
<http://www.hacienda.gob.ni/documentos/documentos-mhcp/docume...> (<http://www.hacienda.gob.ni/documentos/documentos-mhcp/documentos-despacho-del-ministro/publicaciones>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

#### Peer Reviewer

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

#### MYR-8: Is there a “citizens version” of the MYR?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto> (<http://www.hacienda.gob.ni/documentos/presupuesto>)

**Comments:** Researcher: No se publica un documento con las características del MYR para el FY2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

#### YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** Fiscal Year 2015

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

#### YER-2: When is the YER made available to the public?

**a.** (100) Six months or less after the end of the budget year

**b.** (67) Nine months or less, but more than six months, after the end of the budget year

**c.** (33) More than nine months, but within 12 months, after the end of the budget year

**d.** (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** a. (100)

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015>)

**Comments:** Researcher: Se publica en las primeras dos semanas del mes de mayo.

**Peer Reviewer**

**Opinion:** Agree



**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 07 may 2016

**Sources:** <http://www.hacienda.gob.ni/> (<http://www.hacienda.gob.ni/>) <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...> (<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** En un apartado de la página de inicio del MHCP se puede apreciar la fecha de publicación del documento.

**Sources:** <http://www.hacienda.gob.ni/> (<http://www.hacienda.gob.ni/>) <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...> (<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015>)

**Comments:** Researcher: En el archivo adjunto mostramos imagen donde se señala la fecha de publicación del YER 2015

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...> (<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R>

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...> (<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R>

**Comments:** Researcher: Todos los documentos presupuestario estan publicados en formatos PDF.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Informe de Liquidación del Presupuesto General de la República 2015

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20Re>

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-8:** Is there a “citizens version” of the YER?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** <http://www.hacienda.gob.ni/documentos/presupuesto/informes> (<http://www.hacienda.gob.ni/documentos/presupuesto/informes>)

**Comments:** Researcher: No hay versión ciudadana de los documentos presupuestarios.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** Fiscal Year 2014

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=1214&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=1214&Itemid=184))

**Comments:** Researcher: Debido a los tiempos de la encuesta, el año Fiscal sigue siendo 2014 ya que los Informes de Auditoría del Presupuesto 2015 no han sido publicados.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**Researcher response:** Se toma nota del comentario del revisor que complementa la resspuesta.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** b. (67)

**Sources:** <https://www.cgr.gob.ni/index.php/repositorio/category/20-cgr> (<https://www.cgr.gob.ni/index.php/repositorio/category/20-cgr>) ejemplo: Auditoría Financiera y de Cumplimiento a la Ejecución Presupuestaria del Ministerio del Ambiente y los Recursos Naturales (MARENA). <https://www.cgr.gob.ni/index.php/repositorio/send/20-cgr/472...> (<https://www.cgr.gob.ni/index.php/repositorio/send/20-cgr/4723-ria-cgr-1019-16-afyc-marena>)

**Comments:** Researcher: La institución superior de auditoría en Nicaragua, no publica un informe general de auditoría, sino que más bien realiza informes individuales de auditoría a cada institución; posteriormente publica sus resoluciones (resúmenes puntuales de las auditorías), a lo largo de los siguientes 12 meses del periodo evaluado. Se realiza un informe de auditoría para cada institución y durante todo el año posterior se van publicando las resoluciones en línea. El único inconveniente en este caso es que no todas las auditorías llevadas a cabo se publican durante el año; también en el primer trimestre del siguiente terminan de publicarlos.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** 30 october 2015

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=1214&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=1214&Itemid=184))

**Comments:** Researcher: No hay una fecha particular para la publicación del documento ya que en Nicaragua se publica un informe de auditoría por cada institución. Por ejemplo, para 2014, se elaboraron 63 informes, que fueron las 63 instituciones del gobierno auditadas. No se elabora ni publica un Informe sobre todo el Presupuesto. Por lo tanto, a medida que van terminando las auditorías se van publicando las resoluciones, que vienen a ser una especie de resumen.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Se publican en la pagina web del Ente Fiscalizador Superior, es decir, la Contraloría General de la República. En cada reporte aparecen las fechas, pero hay que estar vigilando las fechas de publicación en el sitio Web.

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=1214&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=1214&Itemid=184))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Contraloría General de la República <https://www.cgr.gob.ni/index.php/repositorio/category/20-cgr>  
(<https://www.cgr.gob.ni/index.php/repositorio/category/20-cgr>)

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=1216&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=1216&Itemid=184))

**Comments:** Researcher: La Contraloría no hace auditorías al 100% de las instituciones que reciben fondos del Presupuesto General de la República. Este link dirige a varias resoluciones de auditorías. Las que nos interesan son las que tienen la abreviatura "AFYC" - auditorías financieras y de cumplimiento presupuestario.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=1216&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=1216&Itemid=184))

**Comments:** Researcher: Están publicados en formato PDF

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)

- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=1216&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=1216&Itemid=184))

**Comments:** Researcher: Se publican los informes de auditoría.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-6b:** If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=1216&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=1216&Itemid=184))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Informes de Auditoría Financiera y de Cumplimiento

**Sources:** <https://www.cgr.gob.ni/index.php/repositorio/category/20-cgr> (<https://www.cgr.gob.ni/index.php/repositorio/category/20-cgr>)

**Comments:** Researcher: Todas las auditorias al Presupuesto General de la República se denominan "Financiera y de Cumplimiento"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=1216&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=1216&Itemid=184))

**Comments:** Researcher: No existe version ciudadana de ningún documento presupuestario

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** Ministerio de Hacienda y Crédito Público <http://www.hacienda.gob.ni/Direcciones/presupuesto/libros-pr...> (<http://www.hacienda.gob.ni/Direcciones/presupuesto/libros-presupuestarios/informacion-de-los-libros/>) Asamblea Nacional de Nicaragua <http://www.asamblea.gob.ni/seguimientos-de-ley/> (<http://www.asamblea.gob.ni/seguimientos-de-ley/>) Sistema Nacional de Inversiones Públicas [www.snip.gob.ni](http://www.snip.gob.ni) (<http://www.snip.gob.ni>) Dirección General Contrataciones del Estado <https://www.gestion.nicaraguacompra.gob.ni/siscae/portal> (<https://www.gestion.nicaraguacompra.gob.ni/siscae/portal>) Contraloría General de la República [www.cgr.gob.ni](http://www.cgr.gob.ni) (<http://www.cgr.gob.ni>) Banco Central de Nicaragua [www.bcn.gob.ni](http://www.bcn.gob.ni) (<http://www.bcn.gob.ni>)

**Comments:** Researcher: Ministerio de Hacienda y Crédito Público Produce la información oficial de lo concerniente al Presupuesto nacional. Asamblea Nacional de Nicaragua Publica las leyes, entre las cuales se encuentran las de Presupuesto nacional Sistema Nacional de Inversiones Públicas Proporciona información sobre las inversiones públicas que se ejecutan en el Presupuesto nacional Dirección General Contrataciones del Estado Publica los programas de adquisiciones de las entidades públicas Contraloría General de la República Publica los informes de auditoría al presupuesto nacional y sus resoluciones Banco Central de Nicaragua Publica estadísticas de finanzas públicas

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** <http://www.bcn.gob.ni/publicaciones/periodicidad/trimestral/...> ([http://www.bcn.gob.ni/publicaciones/periodicidad/trimestral/finanzas\\_publicas/index.php](http://www.bcn.gob.ni/publicaciones/periodicidad/trimestral/finanzas_publicas/index.php)) ([http://www.bcn.gob.ni/estadisticas/finanzas\\_publicas/finanza...](http://www.bcn.gob.ni/estadisticas/finanzas_publicas/finanza...)) ([http://www.bcn.gob.ni/estadisticas/finanzas\\_publicas/finanzas/index.php](http://www.bcn.gob.ni/estadisticas/finanzas_publicas/finanzas/index.php))

**Comments:** Researcher: En el Banco Central de Nicaragua se publica información sobre las finanzas publicas, a manera de reporte y estadísticas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Banco Central de Nicaragua. Estadísticas y Estudios. Finanzas Públicas [http://www.bcn.gob.ni/estadisticas/finanzas\\_publicas/finanza...](http://www.bcn.gob.ni/estadisticas/finanzas_publicas/finanza...) ([http://www.bcn.gob.ni/estadisticas/finanzas\\_publicas/finanzas/index.php](http://www.bcn.gob.ni/estadisticas/finanzas_publicas/finanzas/index.php))

**Comments:** Researcher: Se pueden descargar estadísticas en formato excel.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** [http://www.bcn.gob.ni/estadisticas/finanzas\\_publicas/finanza...](http://www.bcn.gob.ni/estadisticas/finanzas_publicas/finanza...) ([http://www.bcn.gob.ni/estadisticas/finanzas\\_publicas/finanzas/index.php](http://www.bcn.gob.ni/estadisticas/finanzas_publicas/finanzas/index.php))

**Comments:** Researcher: Son meramente portales informativos sobre estadísticas y datos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** Ley de Administración Financiera y del Régimen Presupuestario. <http://www.hacienda.gob.ni/documentos/presupuesto/base-legal...> ([http://www.hacienda.gob.ni/documentos/presupuesto/base-legal/leyes/Ley\\_550.pdf/view](http://www.hacienda.gob.ni/documentos/presupuesto/base-legal/leyes/Ley_550.pdf/view)) Ley Orgánica de la Contraloría General de la República y del Sistema de Control de la Administración Pública y Fiscalización de los Bienes y Recursos del Estado [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=d...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=d...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=doc\\_download&gid=8891&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=doc_download&gid=8891&Itemid=184)) Ley General de Deuda Pública [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/64571...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/64571...) ([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/64571F833F1368AE06257245005A924F?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/64571F833F1368AE06257245005A924F?OpenDocument)) Ley de Contrataciones Administrativas del Sector Público, Ley 737 [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/E57F2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/E57F2...) ([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/E57F2E97BBA45487062577F900762C46?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/E57F2E97BBA45487062577F900762C46?OpenDocument)) Ley de Transferencias



Presupuestarias a los municipios de Nicaragua <http://www.asamblea.gob.ni/odm/OBJETIVO%201/1.LEY/2003.G157...>  
(<http://www.asamblea.gob.ni/odm/OBJETIVO%201/1.LEY/2003.G157.LEY%20466.pdf>) Ley de Organización, Competencia y Procedimientos del Poder Ejecutivo [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/EFC75...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/EFC75...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/EFC75B03B4D5C69206257B320059AC3D?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/EFC75B03B4D5C69206257B320059AC3D?OpenDocument))  
**Comments:** Researcher: Las leyes descritas son las que rigen las finanzas públicas de Nicaragua, tanto a nivel nacional como municipal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** Ley de Acceso a la Información Pública <http://legislacion.asamblea.gob.ni/normaweb.nsf/9e314815a08d...>  
(<http://legislacion.asamblea.gob.ni/normaweb.nsf/9e314815a08d4a6206257265005d21f9/675a94ff2ebfee9106257331007476f2?OpenDocument>) Ley de participación ciudadana <http://legislacion.asamblea.gob.ni/normaweb.nsf/9e314815a08d...>  
(<http://legislacion.asamblea.gob.ni/normaweb.nsf/9e314815a08d4a6206257265005d21f9/f78ca467f5c96d0306257257005fbadc?OpenDocument>)

**Comments:** Researcher: Ley de Acceso a la Información Pública. Esta Ley menciona la información de las instituciones públicas a las que puede y no acceder la ciudadanía, entre las cuales se menciona la información de las finanzas de cada instituciones pública. Sin embargo no se especifica sobre la información presupuestaria. Ley de participación ciudadana. Esta ley limita su alcance a la participación ciudadana de forma local, en los municipios. Sin embargo, dado que el Presupuesto nacional es una Ley anual, esta debe de pasar por el proceso de consulta, para lo cual el arto. 15 y 16 de esta ley, menciona que es necesario consultar la ley con: "instituciones públicas y privadas, asociaciones civiles sin fines de lucro, sindicatos, cooperativas, organizaciones de mujeres, juveniles y comunales, gobiernos regionales y municipales, instancias de consultas municipales y departamentales, personas particulares que representen intereses de un colectivo o cualquier organización y especialistas, todos ellos relacionados con el objeto de la presente Ley. "

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a.** (100) Yes, administrative units accounting for all expenditures are presented.
- b.** (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c.** (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d.** (0) No, expenditures are not presented by administrative unit.
- e.** Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título II. Sección II. Presupuesto de egresos. Clasificación por institución [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_01\\_CL...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_01_CL...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_01\\_CLASIF\\_INSTITUCIONAL.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_01_CLASIF_INSTITUCIONAL.pdf))  
**Comments:** Researcher: En esta tabla se resume la totalidad de los gastos que se pretenden ejecutar en el año 2017.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** La practica presupuestaria histórica de Nicaragua ha sido la de presupuestar el gasto total por unidades administrativas, pero sólo aquellas que corresponden al Gobierno Central, incluyendo las transferencias presupuestarias que reciben algunas entidades autónomas o descentralizadas. Sin embargo, la Constitución Política de la República en su Artículo 112 establece que el Presupuesto General de la República debe “regular los ingresos y egresos de la administración pública” y no solo en lo que se refiere al Gobierno Central o a las transferencias hacia entidades autónomas o descentralizadas. Como solución, la Ley de Régimen Presupuestario y Administración Financiera en su Artículo 34 estableció que deberían incluirse, simplemente como Anexo, los “Presupuestos de las Órganos y Entidades Descentralizadas por Funciones, Entidades Descentralizadas Territoriales, Empresas del Estado, Instituciones Financieras del Estado, Otros Órganos Autónomos del Estado dependientes del Presupuesto General de la República y el Consolidado del Sector Público”. Como resultado, no se publican los presupuestos detallados de todas las entidades administrativas que conforman el Sector Publico, o la administración publica en su totalidad, sino, en el caso de estos Anexos, se publica, como partida informativa, una síntesis global de los presupuestos de ingresos y gastos y el deficit de cada una de ellas, segun la clasificación descrita en la Ley de Regimen Presupuestario y Administración Financiera, y un Consolidado Global de los Ingresos y Gastos del Sector Público consolidado. De hecho, la Ley Anual del Presupuesto General de la República, al ser aprobada, sólo refleja los Ingresos y Egresos. Cabe anotar que la Constitución Política y la Ley de Régimen Presupuestario y Administración Financiera se refiere a Egresos, mientras que la Ley del Presupuesto Anual se Refiere a Gastos, debido a que si se empleasen los Egresos tal como los define la Ley de Régimen Presupuestario y Administración Financiera, las asignaciones presupuestarias a las Universidades y al Poder Judicial que se calculan como un porcentaje del Presupuesto General de la República serían considerablemente mayores, porque en el Presupuesto de Egresos se incluiría el Servicio de la Deuda Pública y las transferencias al Banco Central. Sin embargo, los Presupuestos sintéticos de las entidades contenidos en estos anexos no son objeto de aprobación, seguimiento y evaluación en los Informes Presupuestarios, porque, como se dijo, solo se incluyen como partidas informativas.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditures are presented by functional classification.  
b. (0) No, expenditures are not presented by functional classification.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. Clasificación funcional.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_14\\_CL...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_14_CL...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_14\\_CLASIF\\_FUNCIONAL.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_14_CLASIF_FUNCIONAL.pdf)) Proyecto de Presupuesto General de la República 2017.

Anexo I. Estructura funcional del gasto 2017. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_15\\_ES...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_15_ES...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_15\\_ESTRUCT\\_GASTO.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_15_ESTRUCT_GASTO.pdf)) Proyecto de Presupuesto General de la República 2017.

Anexo I. Estructura funcional del gasto 2017 - Asignaciones y subvenciones [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_16\\_ES...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_16_ES...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_16\\_ESTRUCT\\_GASTO\\_AS.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_16_ESTRUCT_GASTO_AS.pdf))

**Comments:** Researcher: El Proyecto de PGR presenta una clasificación detallada del gasto funcional.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** La practica presupuestaria histórica de Nicaragua ha sido la de presupuestar el gasto total por unidades administrativas, pero sólo aquellas que corresponden al Gobierno Central, incluyendo las transferencias presupuestarias que reciben algunas entidades autónomas o descentralizadas. Sin embargo, la Constitución Política de la República en su Artículo 112 establece que el Presupuesto General de la República debe “regular los ingresos y egresos de la administración pública” y no solo en lo que se refiere al Gobierno Central o a las transferencias hacia entidades autónomas o descentralizadas. Como solución, la Ley de Régimen Presupuestario y Administración Financiera en su Artículo 34 estableció que deberían incluirse, simplemente como Anexo, los “Presupuestos de las Órganos y Entidades Descentralizadas por Funciones, Entidades Descentralizadas Territoriales, Empresas del Estado, Instituciones Financieras del Estado, Otros Órganos Autónomos del Estado dependientes del Presupuesto General de la República y el Consolidado del Sector Público”. Por ello, la Ley Anual del Presupuesto General de la República, al ser aprobada, sólo refleja los Presupuestos de Ingresos y Egresos de las entidades que conforman el Gobierno Central y las transferencias presupuestarias a entidades autónomas y descentralizadas. Como resultado, no se publican los presupuestos de todas las entidades que conforman el Sector Publico, o la administración publica en su totalidad, sino, en el caso de estos Anexos, se publica, como partida informativa, una síntesis global de los presupuestos de ingresos y gastos y el deficit de cada una de ellas, segun la clasificación de estas entidades descrita en la Ley de Administración Financiera y Regimen Presupuestario, y un Cuadro Global de los Ingresos y Gastos del Sector Público consolidado. Sin embargo, los Presupuestos sintéticos de las entidades contenidos en estos anexos no son objeto de aprobación, seguimiento y evaluación en los Informes Presupuestarios, porque, como se dijo, solo se incluyen como partidas informativas. Estos ultimos no se presentan por clasificación funcional. Cabe anotar,por otra parte, que la Ley de Administración Financiera y Régimen Presupuestario en su Arto 19 detalla en la estructura del Presupuesto de Egresos, la totalidad de estos,lo cual incluye gastos corrientes, distinguiendo en estos la partida de salarios y remuneraciones, gastos de capital, gastos financieros, servicio de la deuda, transferencias, adquisiciones de activos no financieros, y transacciones de activos y pasivos financieros. Por suparte,la Ley del Presupuesto Anual de cada año, después que fuera aprobada la Ley de Administración Financiera y Régimen Presupuestario, establece explícitamente una estructura distinta del Presupuesto de Egresos, que solo incluye los Gastos Corrientes y de Capital. Esto obedece a que, si se registrasen en la Ley Anual los Egresos tal como los define la Ley de Administración Financiera y Régimen Presupuestario, las asignaciones presupuestarias a las Universidades y al Poder Judicial, que se calculan como un porcentaje del Presupuesto General de la República, serían considerablemente mayores, porque en el Presupuesto de Egresos se incluiría, además de los Gastos Corrientes y de Capital, el Servicio de la Deuda Pública Externa e Interna y las transferencias al Banco Central y otras transacciones de activos y pasivos financieros.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the functional classification is compatible with international standards.  
b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. Clasificación funcional.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_14\\_CL...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_14_CL...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_14\\_CLASIF\\_FUNCIONAL.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_14_CLASIF_FUNCIONAL.pdf))

**Comments:** Researcher: La clasificación funcional de Nicaragua no es completamente compatible con los estándares internacionales ya que la COFOG presenta 10 funciones, contra las 9 de Nicaragua. Existen dos diferencias: 1) Nicaragua junta defensa nacional y seguridad ciudadana; 2) la COFOG presenta una función sobre medio ambiente, mientras que Nicaragua no. En este último caso, Nicaragua presenta la función denominada "Servicios sociales y asistencia social".

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** En Nicaragua no solo se presenta una clasificación funcional de 9 funciones, en lugar de las 10 de COFOG, y en algunos casos junta funciones que en COFOG se mantienen separadas (defensa nacional y seguridad) y omite otras funciones (protección social y medio ambiente), sino que dichas funciones se muestran de modo altamente global y agregado, y no muestran del grado de desagregación detallada de cada una de las funciones que caracteriza a la COFOG.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditures are presented by economic classification.  
b. (0) No, expenditures are not presented by economic classification.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. Presupuesto de Gastos 2017 - Clasificación institucional económica.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_17\\_CI...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_17_CI...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_17\\_CIE.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_17_CIE.pdf))

**Comments:** Researcher: Los gastos en el PGR 2017 se presentan en su clasificación económica.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the economic classification is compatible with international standards.  
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. Presupuesto de Gastos 2017 - Clasificación institucional económica. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_17\\_CI...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_17_CI...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_17\\_CIE.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_17_CIE.pdf))

**Comments:** Researcher: Si, la clasificación económica del gasto es compatible con los estándares internacionales ya que indica la mayoría de los elementos propuestos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título II. Sección II. Presupuesto de Egresos. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>) Ejemplo: Asamblea Nacional. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_03\\_03...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_03_03...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_03\\_03\\_AN.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_03_03_AN.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR. 7 - Marco de Gasto Institucional de Mediano Plazo. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>) Ejemplo: Fondo de Inversión Social de Emergencia. Página 381 [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25\\_MGMP\\_FISE.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25_MGMP_FISE.pdf))

**Comments:** Researcher: El Proyecto de PGR 2017 y sus anexos, contienen los presupuestos de gastos desglosados por programas para 61 instituciones públicas, incluyendo las 23 de gobierno central (el restante son instituciones descentralizadas). En la sección II, presupuesto de egresos, del título II del PGR, se encuentran los gastos de las instituciones del gobierno central, incluyendo sus programas. En el Marco de Gasto Institucional de Mediano Plazo del Anexo al PGR, se muestran todas las instituciones que contienen información sobre sus programas (mostrando también sus proyecciones para los siguientes tres años). No obstante, el total de estos gastos no es el 100%, pero si superan más del 75%.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** CLASIFICACIÓN INSTITUCIONAL: Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 6.5 - Anexo Estadístico. Clasificación por tipo de Gasto, Institución. Página 57  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_M...)  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_MGMP\\_ANEXO\\_ESTADISTICO.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_MGMP_ANEXO_ESTADISTICO.pdf) CLASIFICACIÓN ECONÓMICA: Proyecto de Presupuesto General de la República 2017. Anexo al PGR. 4 - Marco Fiscal de Mediano Plazo 2017-2010. Cuadro No. 15. Página 45.  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf) CLASIFICACIÓN FUNCIONAL Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Marco Presupuestario de Mediano Plazo 6.5 - Anexo Estadístico. Estructura Funcional del Gasto. Página 74-79. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_M...)  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_MGMP\\_ANEXO\\_ESTADISTICO.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_MGMP_ANEXO_ESTADISTICO.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 7 - Marco de Gasto Institucional de Mediano Plazo. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>  
<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> Ejemplo:Fondo de Inversión Social de Emergencia. Página 381  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25\\_...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25_...)  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25\\_MGMP\\_FISE.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25_MGMP_FISE.pdf)

**Comments:** Researcher: En el Marco de Gasto Institucional de Mediano Plazo del Anexo al PGR, se muestran todas las instituciones con proyecciones para los siguientes tres años, de los gastos por programas. No obstante, el total de estos gastos no es el 100%, pero si superan más del 75%.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título II. Sección I. Presupuesto de Ingresos.  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/C\\_01\\_PR...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/C_01_PR...)  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/C\\_01\\_PRESUP\\_INGRESO\\_RUBROS.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/C_01_PRESUP_INGRESO_RUBROS.pdf)

**Comments:** Researcher: El Proyecto de PGR 2017 muestra los ingresos tributarios. Sin embargo, no hace una separación de los impuestos sobre la renta en sus especificaciones. Nicaragua tiene diferentes tipo de impuestos sobre la renta, según la fuente de ingreso, sin embargo, en el presupuesto de ingresos se especifica uno solo. Por lo tanto no se puede responder que se mencionan todos y cada uno de los ingresos tributarios.

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** El impuesto creado por la Ley de Concertación Tributaria se denomina Impuesto Sobre la Renta, y es un impuesto cedular, que grava las distintas fuentes de renta de manera separada. Anteriormente este impuesto gravaba los ingresos globales de las personas, separandolas en naturales y jurídicas. En la historia del país, desde que se creo este impuesto, solo se han presentado proyecciones totales del mismo, nunca desagregadas por el tipo de personas o los tipos de fuentes de renta que grava.

**Government Reviewer****Opinion:** Not Qualified

**Researcher response:** Estoy de acuerdo con el comentario del peer reviewer. Sin embargo, es necesario decir que la información que se maneja dentro de hacienda y DGI es agregada; es decir, para aumentar el puntaje de esta pregunta sería necesario que se supiera cuánto se recauda por tipo de IR, así como el tipo de persona. | Estoy de acuerdo con el comentario del peer reviewer. Sin embargo, es necesario decir que la información que se maneja dentro de hacienda y DGI es desagregada; es decir, para aumentar el puntaje de esta pregunta sería necesario que se supiera cuánto se recauda por tipo de IR, así como el tipo de persona.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título II. Sección I. Presupuesto de Ingresos.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/C\\_01\\_PR...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/C_01_PR...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/C\\_01\\_PRESUP\\_INGRESO\\_RUBROS.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/C_01_PRESUP_INGRESO_RUBROS.pdf))

**Comments:** Researcher: El Proyecto de PGR 2017 muestra los ingresos no tributarios, es decir, Ingresos provenientes de fuentes no impositivas tales como: multas, sanciones pecuniarias, activos incautados, decomisados o abandonados, depósitos en caución transferidos, indemnización por bienes asegurados y otros.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 6 - Marco Fiscal de Mediano Plazo 2017-2020. Cuadro No. 14. Ingresos del Gobierno Central. Página 45.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf))

**Comments:** Researcher: En el Proyecto de PGR 2017, hay proyecciones de los ingresos tributarios y no tributarios para los siguientes tres años (2017-2020).

**Peer Reviewer****Opinion:** Agree**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 6 - Marco Fiscal de Mediano Plazo 2017-2020. Cuadro No. 14. Ingresos del Gobierno Central. Página 45.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_O\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_O_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_O\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_O_MGMP_MFMP.pdf))

**Comments:** Researcher: En el Proyecto de PGR 2017 se presentan estimaciones de los ingresos por tipo (tributarios y no tributarios), y se realiza un detalle pero que no representa a las fuentes de ingresos individuales. Ejemplos: Ingresos tributarios - sobre la renta, sobre el consumo, sobre el comercio exterior; No Tributarios - tasas, derechos, multas. Si tomamos en cuenta que ingresos sobre la renta se toma como una fuente individual podemos decir que es el único y que representa menos de dos tercios de los ingresos. No es posible encontrar un estimado para los siguientes tres años sobre los ingresos individuales como se especifica para el año 2017.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Las proyecciones de ingresos del Marco Presupuestario de Mediano Plazo 2017-2020 en efecto no presentan las estimaciones de recaudación de cada uno de los impuestos individuales (renta, IVA, selectivos y específicos al consumo, derechos arancelarios) sino que las proyecciones de ingresos tributarios presentan agregadas en tres categorías: impuestos sobre los Ingresos, sobre el consumo y las transacciones internas y sobre el comercio exterior. Pero las proyecciones de ingresos no se agotan en las proyecciones de impuestos. En las proyecciones de ingresos del Marco Presupuestario de Mediano Plazo se incluyen además de las proyecciones de ingresos tributarios, clasificados en las tres categorías mencionadas, la proyección de ingresos no tributarios, clasificados en tasas, derechos, multas y otros no tributarios (sin desagregar tampoco cada uno de estos), así como la proyección de las rentas de la propiedad, las transferencias corrientes y los ingresos de capital. Aparte se incluye la proyección de las donaciones. <http://www.hacienda.gob.ni/documentos/presupuesto/presupuest...> ([http://www.hacienda.gob.ni/documentos/presupuesto/presupuesto-gral.-de-la-republica/presupuesto-2017/anexo-al-par-marco-presupuestario-de-mediano-plazo-2017-2020/4.-marco-fiscal-de-mediano-plazo-2015-2018/F\\_4\\_O\\_MGMP\\_MFMP.pdf/view](http://www.hacienda.gob.ni/documentos/presupuesto/presupuesto-gral.-de-la-republica/presupuesto-2017/anexo-al-par-marco-presupuestario-de-mediano-plazo-2017-2020/4.-marco-fiscal-de-mediano-plazo-2015-2018/F_4_O_MGMP_MFMP.pdf/view))

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. Anexos del Presupuesto General de la República. Balance Presupuestario de Ingresos y Gastos. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_01\\_BA...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_01_BA...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_01\\_BALANCE\\_PRESUP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_01_BALANCE_PRESUP.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo I. Anexos del Presupuesto General de la República. Servicio de la deuda pública Externa 2017.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_04\\_DE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_04_DE...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_04\\_DETALLE\\_PAG\\_EXT.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_04_DETALLE_PAG_EXT.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo I. Anexos del Presupuesto General de la República. Servicio de la deuda pública Interna 2017.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_03\\_DE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_03_DE...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_03\\_DETALLE\\_PAG\\_INT.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_03_DETALLE_PAG_INT.pdf)) Proyecto de Presupuesto General de la República 2017.

Título II. Sección II. Presupuesto de Egresos. Servicios de la deuda pública 2017.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_27\\_02...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_27_02...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_27\\_02\\_SERV\\_DEUDA.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_27_02_SERV_DEUDA.pdf))

**Comments:** Researcher: El proyecto de PGR 2017 presenta los datos del monto de deuda adquirida durante el año (préstamos) y los intereses a pagar. Sin embargo, no se reporta el dato de la deuda pública acumulada total al finalizar el año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**14:** Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

b. (67) Yes, the core information is presented for the composition of the total debt outstanding.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to composition of total debt outstanding is not presented.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. Anexos del Presupuesto General de la República. Balance Presupuestario de Ingresos y Gastos. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_01\\_BA...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_01_BA...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_01\\_BALANCE\\_PRESUP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_01_BALANCE_PRESUP.pdf)) Proyecto de Presupuesto General de la República 2017.

Anexo I. Anexos del Presupuesto General de la República. Servicio de la deuda pública Externa 2017.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_04\\_DE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_04_DE...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_04\\_DETALLE\\_PAG\\_EXT.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_04_DETALLE_PAG_EXT.pdf)) Proyecto de Presupuesto General de la República 2017.

Anexo I. Anexos del Presupuesto General de la República. Servicio de la deuda pública Interna 2017.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_03\\_DE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_03_DE...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_03\\_DETALLE\\_PAG\\_INT.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_03_DETALLE_PAG_INT.pdf)) Proyecto de Presupuesto General de la República 2017.

Título II. Sección II. Presupuesto de Egresos. Servicios de la deuda pública 2017.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_27\\_02...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_27_02...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_27\\_02\\_SERV\\_DEUDA.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_27_02_SERV_DEUDA.pdf))

**Comments:** Researcher: La información presentada sobre la deuda pública refiere a tres situaciones: amortización pagada durante el año, intereses pagados durante el año y comisiones. No se hace referencia a la tasa de interés de la deuda ni al perfil de amortización, dejando solamente saber si es deuda externas o interna y la fuente.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**15:** Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.

b. (67) Yes, the core information is presented for the macroeconomic forecast.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the macroeconomic forecast is not presented.

e. Not applicable/other (please comment).

**Answer:** c. (33)



**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Programa Económico Financiero. Cuadro 2, página 24. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_M...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_MGMP\\_PEF.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_MGMP_PEF.pdf))

**Comments:** Researcher: Los pronósticos macroeconómicos presentados en el proyecto de PGR 2017 se encuentran en el anexo Programa Económico Financiero (PEF). En este se recogen tres de las cuatro estimaciones esenciales: el nivel de PBI nominal; la tasa de inflación; el crecimiento real del PBI; sin embargo, no se presentan estimaciones sobre la tasa de interés. El PEF también presenta las siguientes estimaciones: precio del petróleo; cuenta corriente; tasa de cambio; y composición del crecimiento del PBI.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)**

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Programa Económico Financiero. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_M...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_MGMP\\_PEF.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_MGMP_PEF.pdf))

**Comments:** Researcher: Ninguno de los anexos al proyecto de PGR 2017 contiene una análisis de sensibilidad del PGR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Programa Nacional de Desarrollo Humano. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_1\\_MGM...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_1_MGM...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_1\\_MGMP\\_PNDH.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_1_MGMP_PNDH.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Programa Económico Financiero. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_M...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_MGMP\\_PEF.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_MGMP_PEF.pdf))

**Comments:** Researcher: El proyecto de PGR 2017, en sus anexos presentan algunas de las políticas públicas que se implementan actualmente en Nicaragua. Sin embargo, no se presentan estimaciones de cuánto cuestan o cuánto se gasta efectivamente. De la misma manera no hay una estimación sobre cómo las nuevas políticas afectan el gasto público.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Programa Nacional de Desarrollo Humano. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_1\\_MGM...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_1_MGM...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_1\\_MGMP\\_PNDH.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_1_MGMP_PNDH.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Programa Económico Financiero.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_MGMP\\_PEF.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_MGMP_PEF.pdf))

**Comments:** Researcher: El proyecto de PGR 2017 y sus anexos no muestran información de cómo las políticas nuevas afectarían los ingresos del PGR. Al igual que la respuesta a la pregunta anterior, existe una breve descripción de las políticas públicas implementadas. Sin embargo, no se presenta información de cómo afectan los ingresos. Otra situación que sucede es que no existen nuevas políticas que impliquen cambios relevantes en los gastos o ingresos del PGR.

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** En el Marco Presupuestario de Mediano Plazo se incluye el Marco Fiscal de Mediano Plazo, el cual describe, de manera narrativa, las Políticas relativas a los Ingresos Fiscales y el impacto esperado de las mismas. Sin embargo, no se efectúa ninguna estimación sobre dichos impactos.

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** CLASIFICACIÓN INSTITUCIONAL: Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 6.5 - Anexo Estadístico. Clasificación por tipo de Gasto, Institución. Página 57

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_MGMP\\_ANEXO\\_ESTADISTICO.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_MGMP_ANEXO_ESTADISTICO.pdf)) CLASIFICACIÓN ECONÓMICA: Proyecto de Presupuesto General de la República 2017. Anexo al PGR. 4 - Marco Fiscal de Mediano Plazo 2017-2010. Cuadro No. 15. Página 45.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf)) CLASIFICACIÓN FUNCIONAL Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Marco Presupuestario de Mediano Plazo 6.5 - Anexo Estadístico. Estructura Funcional del Gasto. Página 74-79. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_MGMP\\_ANEXO\\_ESTADISTICO.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_MGMP_ANEXO_ESTADISTICO.pdf))

**Comments:** Researcher: Los anexos al PGR 2017, al igual que para las estimaciones plurianuales, presenta información sobre los gastos del año anterior (AP 2016).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**20: Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR 2017. Marco Presupuestario de Mediano Plazo 2017-2020. 7- Marco de Gasto Institucional de Mediano Plazo. Ejemplo: Asamblea Nacional. Página 131.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_1\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_1_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_1\\_MGMP\\_AN.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_1_MGMP_AN.pdf))

**Comments:** Researcher: Los anexos del PGR 2017 presentan los gastos del año anterior AP-1 para mas de dos tercios del gasto por programas, pero no el 100%. El Marco de Gasto Institucional de Mediano Plazo muestra información de las instituciones del gobierno central y de la mayoría de los entes descentralizados, incluyendo el gasto plurianual de sus programas.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**21: In the Executive’s Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?**

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR 2017. Marco Presupuestario de Mediano Plazo 2017-2020. 4 - Marco Fiscal de Mediano plazo 2017-2020. Cuadro 12. Página 35. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf))

**Comments:** Researcher: En el anexo al PGR, Marco Fiscal de Mediano Plazo, se incluyen los gastos ejecutados 2 años antes, así como la actualización de los gastos (incluyendo reformas y/o modificaciones) del año anterior AP-1.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** CLASIFICACIÓN INSTITUCIONAL: Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 6.5 - Anexo Estadístico. Clasificación por tipo de Gasto, Institución. Página 57  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_MGMP\\_ANEXO\\_ESTADISTICO.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_MGMP_ANEXO_ESTADISTICO.pdf)) CLASIFICACIÓN ECONÓMICA: Proyecto de Presupuesto General de la República 2017. Anexo al PGR. 4 - Marco Fiscal de Mediano Plazo 2017-2010. Cuadro No. 12. Página 35.  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf)) CLASIFICACIÓN FUNCIONAL Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Marco Presupuestario de Mediano Plazo 6.5 - Anexo Estadístico. Estructura Funcional del Gasto. Página 74-79. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_5\\_MGMP\\_ANEXO\\_ESTADISTICO.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_5_MGMP_ANEXO_ESTADISTICO.pdf))  
**Comments:** Researcher: En el anexo al PGR, se incluyen los gastos ejecutados por las tres clasificaciones de hasta 2 años anteriores, así como la actualización de los gastos (incluyendo reformas y/o modificaciones) del año anterior AP-1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR 2017. Marco Presupuestario de Mediano Plazo 2017-2020. 7- Marco de Gasto Institucional de Mediano Plazo. Ejemplo: Asamblea Nacional. Página 131.  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_1\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_1_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_1\\_MGMP\\_AN.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_1_MGMP_AN.pdf))  
**Comments:** Researcher: Los anexos del PGR 2017 los gastos por programas de 2 años anteriores (AP-2) para más de dos tercios del gasto total. El Marco de Gasto Institucional de Mediano Plazo muestra información de las instituciones del gobierno central y de la mayoría de los entes descentralizados, incluyendo el gasto plurianual de sus programas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?**

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR 2017. Marco Presupuestario de Mediano Plazo 2017-2020. 4- Marco fiscal de mediano plazo 2017-2020. Cuadro No. 12. Página 35. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf))

**Comments:** Researcher: Los gastos reales o ejecutados son de dos años anteriores. AP-1 son cifras proyectadas, pero modificadas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?**

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 6 - Marco Fiscal de Mediano Plazo 2017-2020. Cuadro No. 11. Ingresos del Gobierno Central. Página 34.  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf))

**Comments:** Researcher: El Proyecto de PGR 2017, en su Marco Fiscal de Mediano Plazo, presenta estimaciones de los ingresos para el año AP-1, por categorías.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?**

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 6 - Marco Fiscal de Mediano Plazo 2017-2020. Cuadro No. 11. Ingresos del Gobierno Central. Página 34.  
[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf))

**Comments:** Researcher: En el Proyecto de PGR 2017 se presentan estimaciones de los ingresos por tipo (tributarios y no tributarios), y se realiza un detalle que no representa a las fuentes de ingresos individuales. Ejmplos: Ingresos tributarios - sobre la renta, sobre el consumo, sobre el comercio exterior; No Tributarios - tasas, derechos, multas. Si tomamos en cuenta que ingresos sobre la renta se toma como una fuente individual podemos decir que es el único y que representa menos de dos tercios de los ingresos. No es posible encontrar un estimado para años anteriores sobre los ingresos individuales como se especifica para el año 2017.

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** Las cifras estimadas de ingresos del Marco Presupuestario de Mediano Plazo (MPMP) 2017-2020 para el año anterior (AP-1) no presentan las estimaciones actualizadas de recaudación de cada uno de los impuestos individuales (renta, IVA, selectivos y específicos al consumo, derechos arancelarios) sino que las proyecciones de ingresos tributarios se presentan agregadas en tres categorías: i) impuestos sobre los Ingresos, ii) sobre el consumo y las transacciones internas y iii) sobre el comercio exterior. Se incluyen, además de las proyecciones de ingresos tributarios, clasificados en las tres categorías mencionadas, la proyección de ingresos no tributarios, clasificados en i) tasas, ii) derechos, iii) multas y iv) otros no tributarios (sin desagregar tampoco cada uno de estos), así como la proyección de las rentas de la propiedad, las transferencias corrientes y los ingresos de capital. Aparte, se incluye la proyección de las donaciones (grants).

**Government Reviewer****Opinion:** Not Qualified

**Researcher response:** Se toma nota del comentario del revisor que complementa la respuesta.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?**

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 4 - Marco Fiscal de Mediano Plazo 2017-2020. Cuadro No. 11. Ingresos del Gobierno Central. Página 34.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf))

**Comments:** Researcher: El Proyecto de PGR 2017, en su Marco Fiscal de Mediano Plazo, presenta estimaciones de los ingresos para el año AP-1, por categorías y actualizados, incluyendo modificaciones por reformas.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?**

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 4- Marco Fiscal de Mediano Plazo 2017-2020. Cuadro No. 11. Ingresos del Gobierno Central. Página 34.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf))

**Comments:** Researcher: El Proyecto de PGR 2017, en su Marco Fiscal de Mediano Plazo, presenta estimaciones de los ingresos para el año AP-2, por categorías.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?**

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 6 - Marco Fiscal de Mediano Plazo 2017-2020. Cuadro No. 11. Ingresos del Gobierno Central. Página 34.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_O\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_O_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_O\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_O_MGMP_MFMP.pdf))

**Comments:** Researcher: En el Proyecto de PGR 2017 se presentan estimaciones de los ingresos por tipo (tributarios y no tributarios), y se realiza un detalle pero que no representa a las fuentes de ingresos individuales. Ejmplos: Ingresos tributarios - sobre la renta, sobre el consumo, sobre el comercio exterior; No Tributarios - tasas, derechos, multas. Si tomamos en cuenta que ingresos sobre la renta se toma como una fuente individual podemos decir que es el único y que representa menos de dos tercios de los ingresos. No es posible encontrar un estimado para los dos años anteriores sobre los ingresos individuales como se especifica para el año 2017.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Las cifras de ingresos del Marco Presupuestario de Mediano Plazo (MPMP) 2017-2020 para los años AP-2 y anteriores no presentan las estimaciones de recaudación de cada uno de los impuestos individuales (renta, IVA, selectivos y específicos al consumo, derechos arancelarios) sino que las proyecciones de ingresos tributarios se presentan agregadas en tres categorías: i) impuestos sobre los Ingresos, ii) sobre el consumo y las transacciones internas y iii) sobre el comercio exterior. Se incluyen, además de las proyecciones de ingresos tributarios, clasificados en las tres categorías mencionadas, la proyección de ingresos no tributarios, clasificados en i) tasas, ii) derechos, iii) multas y iv) otros no tributarios (sin desagregar tampoco cada uno de estos), así como la proyección de las rentas de la propiedad, las transferencias corrientes y los ingresos de capital. Aparte, se incluye la proyección de las donaciones (grants).

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?**

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR 2017. Marco Presupuestario de Mediano Plazo 2017-2020. 4- Marco fiscal de mediano plazo 2017-2020. Cuadro No. 11, página 34. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_O\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_O_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_O\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_O_MGMP_MFMP.pdf))

**Comments:** Researcher: Los ingresos reales o percibidos son de dos años anteriores, es decir 2015. AP-1 son cifras proyectadas, pero modificadas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**31:** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 6- Marco Presupuestario de Mediano Plazo. [www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_O\\_MGMP\\_PMP...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_O_MGMP_PMP...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_6\\_O\\_MGMP\\_PMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_6_O_MGMP_PMP.pdf))

**Comments:** Researcher: El Marco Presupuestario de Mediano Plazo presenta información de la deuda pública del año AP-1, sin embargo, al igual que para el año presente (2017), carece de alguna información relevante, como: perfil de amortización de la deuda y tasas de interés sobre los instrumentos de deuda.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** El Marco Presupuestario de Mediano Plazo incluye: i) monto global de los empréstitos nuevos netos contratados durante el AP-1; ii) pagos de intereses y amortización de la deuda en AP-1 iii) esta información diferencia si es una deuda externa o interna. No incluye: i) el saldo total de la deuda I(interna y externa) pendiente al final de AP-1 ii) las tasas de interés sobre los instrumentos de deuda (interna y externa) en AP-1 iii) el perfil de amortización de la deuda en AP-1

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Estoy de acuerdo con el comentario del revisor que complementa la respuesta.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. Análisis de Sostenibilidad de Deuda. Página 48, párrafo 6°. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_5\\_O\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_5_O_M...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_5\\_O\\_MGMP\\_ANALISIS\\_DEUDA.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_5_O_MGMP_ANALISIS_DEUDA.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 4 - Marco Fiscal de Mediano Plazo 2017-2020. Cuadro No. 13, página 36. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_O\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_O_M...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_O\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_O_MGMP_MFMP.pdf))

**Comments:** Researcher: Se presenta cifras reales sobre la deuda pública, dos años anteriores al año presupuestario. Sin embargo esta información es limitada.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.



**33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)**

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo II. Presupuestos de los órganos y entidades descentralizadas por funciones, Entidades descentralizadas territoriales, empresas del Estado e instituciones financieras del Estado y otros órganos autónomos del Estado dependientes del PGR. Pag. 7-309 <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Comments:** Researcher: El anexo II de la propuesta de PGR 2017 muestra una serie de órganos y entidades descentralizadas, empresas e instituto que operan con autonomía, financiándose en parte con transferencia gubernamentales y fondos propios que no son ingresados en el Presupuesto Nacional. Esto nos da una idea de los fondos extrapresupuestarios, como por ejemplo, el Instituto nicaraguense de seguridad social, que siendo el sistema previsional nacional maneja fondos importantes fuera del presupuesto nacional. Por otra parte están las empresas estatales, como la Empresa Nicaraguense de Acueductos y Alcantarillados (ENACAL), entre otras. Estas empresas obtienen fondos del gobierno pero también de sus ingresos propios para ejecutar obras sociales importantes. La descripción de las finanzas de estas entidades denotan fondos extrapresupuestarios, que sin embargo, tienen poca claridad sobre sus acciones, al menos en lo que se describe en la propuesta de PGR.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** La práctica presupuestaria histórica de Nicaragua ha sido la de presupuestar el gasto total por unidades administrativas, pero sólo aquellas que corresponden al Gobierno Central, incluyendo las transferencias presupuestarias que reciben algunas entidades autónomas o descentralizadas. Sin embargo, la Constitución Política de la República en su Artículo 112 establece que el Presupuesto General de la República debe "regular los ingresos y egresos de la administración pública" y no solo en lo que se refiere al Gobierno Central o a las transferencias hacia entidades autónomas o descentralizadas. Como solución, la Ley de Régimen Presupuestario y Administración Financiera en su Artículo 34 estableció que deberían incluirse, simplemente como Anexo, los "Presupuestos de las Órganos y Entidades Descentralizadas por Funciones, Entidades Descentralizadas Territoriales, Empresas del Estado, Instituciones Financieras del Estado, Otros Órganos Autónomos del Estado dependientes del Presupuesto General de la República y el Consolidado del Sector Público". Como resultado, no se publican los presupuestos detallados de todas las entidades administrativas que conforman el Sector Público, o la administración pública en su totalidad, sino, en el caso de estos Anexos, se publica, como partida informativa, una síntesis global de los presupuestos de ingresos y gastos y el déficit de cada una de ellas, según la clasificación descrita en la Ley de Régimen Presupuestario y Administración Financiera, y un Consolidado Global de los Ingresos y Gastos del Sector Público consolidado. De hecho, la Ley Anual del Presupuesto General de la República, al ser aprobada, sólo refleja los Ingresos y Egresos. Cabe anotar que la Constitución Política y la Ley de Régimen Presupuestario y Administración Financiera se refiere a Egresos, mientras que la Ley del Presupuesto Anual se refiere a Gastos, debido a que si se empleasen los Egresos tal como los define la Ley de Régimen Presupuestario y Administración Financiera, las asignaciones presupuestarias a las Universidades y al Poder Judicial que se calculan como un porcentaje del Presupuesto General de la República serían considerablemente mayores, porque en el Presupuesto de Egresos se incluiría el Servicio de la Deuda Pública y las transferencias al Banco Central. Sin embargo, los Presupuestos sintéticos de las entidades contenidos en estos anexos no son objeto de aprobación, seguimiento y evaluación en los Informes Presupuestarios, porque, como se dijo, solo se incluyen como partidas informativas. <http://www.hacienda.gob.ni/documentos/presupuesto/presupuest...> (<http://www.hacienda.gob.ni/documentos/presupuesto/presupuesto-gral.-de-la-republica/presupuesto-2017/anexo-ii-presupuestos-de-los-organos-y-entidades-descentralizadas>) <http://www.hacienda.gob.ni/documentos/presupuesto/presupuest...> (<http://www.hacienda.gob.ni/documentos/presupuesto/presupuesto-gral.-de-la-republica/presupuesto-2017/anexo-ii-presupuestos-de-los-organos-y-entidades-descentralizadas/6.-consolidados-del-sector-publico>)

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?**

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 3- Programa Económico Financiero. Cuadro No. 8. Página 30. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_M...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_MGMP\\_PEF.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_MGMP_PEF.pdf))

**Comments:** Researcher: No existe información sobre las finanzas consolidadas del gobierno central que incluyan fondos extrapresupuestarios.

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** La practica presupuestaria histórica de Nicaragua ha sido la de presupuestar el gasto total por unidades administrativas, pero sólo aquellas que corresponden al Gobierno Central, incluyendo las transferencias presupuestarias que reciben algunas entidades autónomas o descentralizadas. Sin embargo, la Constitución Política de la República en su Artículo 112 establece que el Presupuesto General de la República debe “regular los ingresos y egresos de la administración pública” y no solo en lo que se refiere al Gobierno Central o a las transferencias hacia entidades autónomas o descentralizadas. Como solución, la Ley de Régimen Presupuestario y Administración Financiera en su Artículo 34 estableció que deberían incluirse, simplemente como Anexo, los “Presupuestos de las Órganos y Entidades Descentralizadas por Funciones, Entidades Descentralizadas Territoriales, Empresas del Estado, Instituciones Financieras del Estado, Otros Órganos Autónomos del Estado dependientes del Presupuesto General de la República y el Consolidado del Sector Público”. Por ello, la Ley Anual del Presupuesto General de la República, al ser aprobada, sólo refleja los Presupuestos de Ingresos y Egresos de las entidades que conforman el Gobierno Central y las transferencias presupuestarias a entidades autónomas y descentralizadas. Como resultado, no se publican los presupuestos de todas las entidades que conforman el Sector Publico, o la administración publica en su totalidad, sino, en el caso de estos Anexos, se publica, como partida informativa, una síntesis global de los presupuestos de ingresos y gastos y el deficit de cada una de ellas, segun la clasificación de estas entidades descrita en la Ley de Administración Financiera y Regimen Presupuestario, y un Cuadro Global de los Ingresos y Gastos del Sector Público consolidado. <http://www.hacienda.gob.ni/documentos/presupuesto/presupuest...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/presupuesto-gral.-de-la-republica/presupuesto-2017/anexo-ii-presupuestos-de-los-organos-y-entidades-descentralizadas>) <http://www.hacienda.gob.ni/documentos/presupuesto/presupuest...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/presupuesto-gral.-de-la-republica/presupuesto-2017/anexo-ii-presupuestos-de-los-organos-y-entidades-descentralizadas/6.-consolidados-del-sector-publico>) Sin embargo, los Presupuestos sintéticos de las entidades contenidos en estos anexos no son objeto de aprobación, seguimiento y evaluación en los Informes Presupuestarios, porque, como se dijo, solo se incluyen como partidas informativas. Estos últimos no se presentan por clasificación funcional. Cabe anotar, por otra parte, que la Ley de Administración Financiera y Régimen Presupuestario en su Arto 19 detalla en la estructura del Presupuesto de Egresos, la totalidad de estos, lo cual incluye gastos corrientes, distinguiendo en estos la partida de salarios y remuneraciones, gastos de capital, gastos financieros, servicio de la deuda, transferencias, adquisiciones de activos no financieros, y transacciones de activos y pasivos financieros. Por su parte, la Ley del Presupuesto Anual de cada año, después que fuera aprobada la Ley de Administración Financiera y Régimen Presupuestario, establece explícitamente una estructura distinta del Presupuesto de Egresos, que solo incluye los Gastos Corrientes y de Capital. Esto obedece a que, si se registrasen en la Ley Anual los Egresos tal como los define la Ley de Administración Financiera y Régimen Presupuestario, las asignaciones presupuestarias a las Universidades y al Poder Judicial, que se calculan como un porcentaje del Presupuesto General de la República, serían considerablemente mayores, porque en el Presupuesto de Egresos se incluiría, además de los Gastos Corrientes y de Capital, el Servicio de la Deuda Pública Externa e Interna y las transferencias al Banco Central y otras transacciones de activos y pasivos financieros.

**Government Reviewer****Opinion:** Not Qualified

**Researcher response:** Dado que no hay información consolidada de fondos extrapresupuestarios, se ha modificado la respuesta de A a B.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 35: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. Anexos del Presupuesto General de la República. Transferencia Municipal 2017. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_22\\_TR...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_22_TR...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_22\\_TRANSF\\_MUNICIPAL.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_22_TRANSF_MUNICIPAL.pdf)) Ley No. 466, Ley de Transferencias Presupuestarias a los Municipios de Nicaragua. <http://www.amunic.org/wp-content/uploads/2015/08/Ley-466-Ley...> (<http://www.amunic.org/wp-content/uploads/2015/08/Ley-466-Ley-de-Transferencias-Presupuestarias-a-los-Municipios-de-Nicaragua.pdf>)

**Comments:** Researcher: El PGR y sus anexos, muestran el detalle de las transferencias del gobierno central a los gobiernos locales/municipales. Si bien es cierto, no hay una descripción detallada del uso de estas transferencias, si se conoce que van a financiar gastos corrientes y de capital. La ley 466 señala qué es lo que pueden financiar, dejando a su discreción la elección de proyectos de inversión y gastos corrientes.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?**

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. Anexos del PGR. Detalle del gasto de Estrategia y Reducción de la Pobreza. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_10\\_DE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_10_DE...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_10\\_DETALLE\\_ERP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_10_DETALLE_ERP.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo I. Anexos del PGR. Recursos destinados a la práctica de género 2017. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_23\\_RE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_23_RE...) ([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_23\\_REC\\_PRACT\\_GENERO.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_23_REC_PRACT_GENERO.pdf))

**Comments:** Researcher: En la Propuesta de Presupuesto 2017, se presentan los gastos para 2 grupos poblacionales: aquellos que se encuentran en el umbral de la pobreza (Estrategia de reducción de la pobreza); y para practicas de género en las instituciones públicas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Se ha ajustado esta respuesta de B a A dado que hay evidencia de desagregación por región, además de las dos mencionadas en el cuadro de Fuentes (género y nivel de pobreza). Ver: <http://events.iadb.org/calendar/eventDetail.aspx?lang=en&id=...> (<http://events.iadb.org/calendar/eventDetail.aspx?lang=en&id=5396>) Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título II - Presupuesto General de la República. Asignaciones y subvenciones. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_02\\_AS...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_02_AS...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_02\\_ASIG\\_SUBVENCIONES.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_02_ASIG_SUBVENCIONES.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo II. Presupuestos de los órganos y entidades descentralizadas por funciones, Entidades descentralizadas territoriales, empresas del Estado e instituciones financieras del Estado y otros órganos autónomos del Estado dependientes del PGR. Pag. 257-309 Ejemplo: [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/G\\_52\\_02...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/G_52_02...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/G\\_52\\_02\\_ENACAL.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/G_52_02_ENACAL.pdf)) Parte narrativa: Proyecto de Presupuesto General de la República 2017. Título I. Disposiciones generales. Exposición de motivos. Página 31. Agua y saneamiento. Sobre Enacal [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Ex...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Ex...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Expo\\_Motivos.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Expo_Motivos.pdf))

**Comments:** Researcher: El anexo II del PGR muestra los presupuestos de las entidades descentralizadas, entre ellas las empresas estatales que reciben transferencias del gobierno central. Incluye una breve descripción de los objetivos y funciones de la entidad, así como de sus alcances esperados para el año fiscal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)**

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título I. Disposiciones generales. Exposición de motivos. 3 - Políticas de gasto e inversión. Pág. 17, numeral 4. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Ex...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Ex...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Expo\\_Motivos.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Expo_Motivos.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo II. Presupuestos de los órganos y entidades descentralizadas por funciones, Entidades descentralizadas territoriales, empresas del Estado e instituciones financieras del Estado y otros órganos autónomos del Estado dependientes del PGR. Instituto de la Vivienda Urbana y Rural. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/G\\_15\\_02...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/G_15_02...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/G\\_15\\_02\\_INVUR.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/G_15_02_INVUR.pdf))

**Comments:** Researcher: La propuesta de PGR y sus anexos provee información sobre algunas actividades cuasifiscales que si, bien no son catalogadas con ese nombre por sus características podemos identificarlas como tales. Por ejemplo: el Banco Produzcamos, que si bien es un ente público, se maneja como una empresa privada. Este banco se encarga de brindar los créditos, a tasas de intereses subsidiadas, que se encuentran en el Programa Usura Cero. Otra actividad cuasifiscal identificada es el subsidio a la tasa de interés que se da a las personas que adquieren una vivienda de interés social (casas que no superan los 22 mil dólares). Este subsidio se da a los bancos para que tengan tasas de interés inferiores a las del mercado inmobiliario. No obstante lo anterior, la información esencial sobre las actividades cuasifiscales no son proporcionadas en ningún documento de la propuesta del PGR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)**

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo. 3.- Programa Económico Financiero 2017-2020. Cuadro No 9. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_MGMP\\_PEF.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_MGMP_PEF.pdf))

**Comments:** Researcher: No se ha logrado identificar información sobre los activos financieros del gobierno central.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)**

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Comments:** Researcher: No se ha logrado identificar información sobre los activos no financieros del gobierno central.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

#### 41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Comments:** Researcher: El artículo de la Ley 550, "Ley de Administración Financiera y Regimen Presupuestario" menciona que los gastos no pagados al 31 de diciembre de cada año se cancelarán durante el siguiente ejercicio presupuestario; no obstante, No se ha logrado identificar descripción de los gastos atrasados para el ejercicio presupuestario 2017.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** El Artículo 60 de la Ley de Administración Financiera y Regimen Presupuestario se refiere a la Deuda Flotante, y establece que los gastos devengados y no pagados al 31 de diciembre de cada año se cancelarán durante el siguiente ejercicio presupuestario, con cargo a las disponibilidades existentes a la fecha de pago. Asimismo, las cuentas por pagar a las que se hace mención en el párrafo anterior, no podrán superar el cinco por ciento de los ingresos corrientes de enero a noviembre del ejercicio presupuestario en curso.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Se toma nota del comentario del revisor, que complementa la respuesta.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

#### 42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. - Anexos del PGR. Servicio de la deuda pública interna 2017.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_03\\_DE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_03_DE...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_03\\_DETALLE\\_PAG\\_INT.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_03_DETALLE_PAG_INT.pdf)) Diario La Prensa. 12/04/2016

<http://www.laprensa.com.ni/2016/04/12/reportajes-especiales/...> (<http://www.laprensa.com.ni/2016/04/12/reportajes-especiales/2016566-caruna-la-millonaria-prestamista-del-estado>)

**Comments:** Researcher: No existe un apartado o anexo en la propuesta de PGR 2017 sobre los pasivos contingentes del gobierno. Estos pasivos contingentes han sido mencionados en los acuerdos de cooperación entre Nicaragua y Venezuela, sin embargo, son manejados por entidades privada, en Nicaragua. Han existido pasivos contingentes que si bien no fueron calculados como tales, luego fueron incluidos como deudas gubernamentales, sin pasar por los procesos de aprobación formales (aprobación por el poder legislativo). Tales son los casos del denominado "Bono solidario" (bono a asalariados del estado); la reciente deuda de algunas empresas del Estado como Enacal, Enabas (ver nota de prensa incluida en fuentes).

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** En el caso del "Bono Solidario" pagado a los trabajadores del Estado, pero financiado por fondos de la cooperación venezolana manejados por la entidad privada CARUNA, el FMI estableció la obligación de incluirlo, dentro de las estimaciones del gasto y el deficit público, dentro de las cifras de seguimiento de las metas fiscales acordadas con ese organismo, por considerarlo un pasivo contingente. El Bono Solidario fue finalmente incorporado formalmente al Presupuesto General de la República, y pasó a ser financiado con las fuentes de ingreso del propio Presupuesto.

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**43:** Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 5. - Análisis de Sostenibilidad de la Deuda Pública (ASD) [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_5\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_5_0_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_5\\_0\\_MGMP\\_ANALISIS\\_DEUDA.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_5_0_MGMP_ANALISIS_DEUDA.pdf))

**Comments:** Researcher: El anexo del Proyecto de PGR 2017, Marco Presupuestario de Mediano Plazo, muestra un análisis de sostenibilidad de la deuda pública. Presenta información sobre supuestos macroeconómicos en diferentes supuestos, para 25 años. Sin embargo dejan a un lado las variables demográficas que se mencionan en las recomendaciones. Por otra parte, muestran las implicaciones de los supuestos en la deuda pública, pero a nuestro parecer se hace un análisis poco profundo y no se muestran todas las implicancias.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. – Anexos del PGR. Desglose de financiamiento del déficit.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_06\\_DE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_06_DE...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_06\\_DESGLOSE\\_DEFICIT.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_06_DESGLOSE_DEFICIT.pdf)) Proyecto de Presupuesto General de la República 2017.

Anexo I. – Anexos del PGR. Donaciones y préstamos externos por origen. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_05\\_DO...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_05_DO...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_05\\_DONACIONES\\_PRESTAMOS.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_05_DONACIONES_PRESTAMOS.pdf)) Proyecto de Presupuesto General de la República 2017. Título I. Disposiciones generales. Exposición de motivos. Pág. 47-50. VII - Deficit fiscal y su financiamiento.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Ex...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Ex...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Expo\\_Motivos.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Expo_Motivos.pdf))

**Comments:** Researcher: La respuesta a esta pregunta es ambigua por lo siguientes motivos: 1- Existe información sobre los montos de la cooperación internacional, sin embargo, no se muestra a cuanto asciende la cooperación en especies. 2- Existe información narrativa sobre la cooperación internacional pero no incluye todas las fuentes y no incluye tampoco la información sobre cooperación en especie.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**45: Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)**

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>

(<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Comments:** Researcher: No existe información sobre el gasto tributario en Nicaragua detallada en la propuesta de PGR. En la Ley de Concertación Tributaria aprobada en 2009, se menciona que el gasto tributario se estimaría todos los años y se incluiría en el PGR. Sin embargo a la fecha y esta práctica aún no se aplica.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** El Artículo 286 de la ley de Concertación Tributaria establece lo siguiente: “Publicación de exenciones y exoneraciones. El Ministerio de Hacienda y Crédito Público, en coordinación con la Administración Tributaria y Aduanera, publicará la información sobre las exenciones y exoneraciones otorgadas. La publicación deberá contener al menos la siguiente información: nombre del beneficiario, bienes, monto exonerado y base legal para otorgarla. Esta información deberá incorporarse en los informes de ejecución presupuestaria que el M̃nisterio de Hacienda y Crédito Público remita a la Asamblea Nacional y a la Contraloría General de la República”. Este Artículo no se ha cumplido jamás, desde que entró en vigencia la Ley.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**46: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?**

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Proyecto de Presupuesto General de la República 2017. Anexo I. Anexos del PGR. Detalle de REntas con Destino Específico por Entidad. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_12\\_RE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_12_RE...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_12\\_RENTAS\\_DE.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_12_RENTAS_DE.pdf))

**Comments:** Researcher: Los anexos de la propuesta de PGR muestra los ingresos con destino específico, es decir, aquellos ingresos aue financian parcialmente a algunas entidades en particular. No obstante, existen otros ingresos reservados que no son reflejados en el PGR como el financiamiento a la Corte Suprema de Justicia (4% de los ingreso tributarios), Universidades (6% de los ingresos tributarios); financiamiento a partidos políticos para elecciones. Estos gastos, al menos los tres primeros son anuales, sin embargo, no se mencionan en la propuesta de PGR solamente en las leyes que regulan esas instituciones.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** SE presentan estimaciones de las rentas con destino específico, y en el caso de las asignaciones de porcentajes del Presupuesto General de Ingresos o Egresos a las Universidades de Servicio Público, la Corte Suprema de Justicia y las Municipalidades, se aplican los porcentajes establecidos por la Constitución y la Ley de Transferencias Presupuestarias Municipales.

#### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** Dados los comentarios del revisor y del equipo IBP, se ha decidido cambiar la respuesta a B ya que existe información de todos los ingresos reservados pero no así una explicación narrativa. Además, el PGR en su Anexo I, en la tabla que se refiere al presupuesto de ingresos por rubro ([http://www.hacienda.gob.ni/hacienda/presupuesto2017/E\\_01\\_BAL...](http://www.hacienda.gob.ni/hacienda/presupuesto2017/E_01_BAL...)  
([http://www.hacienda.gob.ni/hacienda/presupuesto2017/E\\_01\\_BALANCE\\_PRESUP.pdf](http://www.hacienda.gob.ni/hacienda/presupuesto2017/E_01_BALANCE_PRESUP.pdf))) podemos encontrar información sobre otros ingresos reservados como el Tributo Especial para Fomav (<http://www.dgi.gob.ni/documentos/Ley%20574%20Ley%20de%20Crea...>  
(<http://www.dgi.gob.ni/documentos/Ley%20574%20Ley%20de%20Creacion%20del%20Tributo%20Especial%20para%20el%20Financiamiento%20Vial.pdf>)) y su reforma (<http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/15a7e7c...>  
([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/15a7e7ceb5efa9c6062576eb0060b321/4cb8361a3d326c130625773e006a9f5c/\\$FILE/Ley%20No.%207%2077](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/15a7e7ceb5efa9c6062576eb0060b321/4cb8361a3d326c130625773e006a9f5c/$FILE/Ley%20No.%207%2077) el cual indica que lo obtenido de dicho ingreso será para financiar el mantenimiento de la red vial de Nicaragua.De (<http://nicaragua.De>) igual forma existen otros ingresos que se detallan en el presupuesto de ingresos como los "Derechos de aprovechamiento Sector Forestal" (por citar uno), con lo cual se financian parte de las actividades de instituciones públicas que sirven al sector forestal y que implementan prácticas de sostenibilidad forestal (véase: LEY DE CONSERVACIÓN, FOMENTO Y DESARROLLO SOSTENIBLE DEL SECTOR FORESTAL Arto. 49, <http://legislacion.asamblea.gob.ni/Normaweb.nsf/164aa15ba012...>  
([http://legislacion.asamblea.gob.ni/Normaweb.nsf/164aa15ba012e567062568a2005b564b/376155b1768a24b70625723300578eda?OpenDocument&Highlight=2,forestal\)De](http://legislacion.asamblea.gob.ni/Normaweb.nsf/164aa15ba012e567062568a2005b564b/376155b1768a24b70625723300578eda?OpenDocument&Highlight=2,forestal)De)) esa manera podemos encontrar que los ingresos reservados están reflejados en el presupuesto; pero faltando una explicación narrativa detallada.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**47:** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título I. Disposiciones generales. Exposición de motivos. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Ex...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Ex...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Expo\\_Motivos.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Expo_Motivos.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 3 - Programa Económico Financiero (PEF) 2016-2020 [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_MGMP\\_PEF.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_MGMP_PEF.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 4. Marco Fiscal de Mediano Plazo 2017 - 2020 [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)  
([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf))

**Comments:** Researcher: En la exposición de motivos y el Programa Económico Financiero, el gobierno menciona y hace la relación entre las políticas más importantes y el presupuesto. Esto, sin embargo, no deja ver los esfuerzos que se hacen para otras políticas, como juventud. Es necesario hacer una conexión entre las políticas y los programas de las instituciones públicas que ayudan a llevar a cabo dichas políticas.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer



**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**48: Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título I. Disposiciones generales. Exposición de motivos.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Ex...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Ex...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Expo\\_Motivos.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Expo_Motivos.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 3 - Programa Económico Financiero (PEF) 2016-2020

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_3\\_0\\_MGMP\\_PEF.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_3_0_MGMP_PEF.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR. Marco Presupuestario de Mediano Plazo 2017-2020. 4. Marco Fiscal de Mediano Plazo 2017 - 2020

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_M...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_M...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_4\\_0\\_MGMP\\_MFMP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_4_0_MGMP_MFMP.pdf))

**Comments:** Researcher: Existe información sobre las políticas públicas y su vinculación con el presupuesto, sin embargo no de todas las políticas. Se hace una narración de esto pero no se detalla exactamente para cada año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**49: Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. Título II. Sección II. Presupuesto de Egresos.

<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>) Ejemplo: Asamblea Nacional. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_03\\_03...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_03_03...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_03\\_03\\_AN.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_03_03_AN.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR. 7 - Marco de Gasto Institucional de Mediano Plazo. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>

(<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>) Ejemplo:Fondo de Inversión Social de Emergencia. Página 381

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25\\_MGMP\\_FISE.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25_MGMP_FISE.pdf))

**Comments:** Researcher: Los documentos de la propuesta de PGR muestran información no financiera sobre entradas. No se presenta información más allá de las metas de cada uno de los programas de las instituciones. Aún así tampoco hay información del 100% de los programas de las instituciones.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**50: Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título II. Sección II. Presupuesto de Egresos.

<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>) Ejemplo: Asamblea Nacional. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_03\\_03...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_03_03...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_03\\_03\\_AN.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_03_03_AN.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR.

7 - Marco de Gasto Institucional de Mediano Plazo. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>

(<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>) Ejemplo:Fondo de Inversión Social de Emergencia. Página 381

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25\\_MGMP\\_FISE.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25_MGMP_FISE.pdf))

**Comments:** Researcher: Los documentos de la propuesta de PGR muestran información no financiera sobre metas y resultados de la mayoría de los programas de más del 75% de las insituciones del sector público nicaragüense.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**51: Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Proyecto de Presupuesto General de la República 2017. Título II. Sección II. Presupuesto de Egresos.

<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>) Ejemplo: Asamblea Nacional. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_03\\_03...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_03_03...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D\\_03\\_03\\_AN.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/D_03_03_AN.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo al PGR.

7 - Marco de Gasto Institucional de Mediano Plazo. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>

(<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>) Ejemplo:Fondo de Inversión Social de Emergencia. Página 381

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F\\_7\\_25\\_MGMP\\_FISE.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/F_7_25_MGMP_FISE.pdf))

**Comments:** Researcher: La propuesta de PGR 2017 no realiza una conexión entre objetivos de desempeño asignados a algunos de los datos no financieros sobre resultados. La unica información no financiera que se presenta son metas o resultados, por programas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**52: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?**

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Proyecto de Presupuesto General de la República 2017. Título I. Disposiciones generales. Exposición de motivos.

[http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Ex...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Ex...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A\\_01\\_Expo\\_Motivos.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/A_01_Expo_Motivos.pdf)) Proyecto de Presupuesto General de la República 2017. Anexo I. Anexos del PGR. Detalle del gasto de Estrategia y Reducción de la Pobreza. [http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_10\\_DE...](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_10_DE...)

([http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E\\_10\\_DETALLE\\_ERP.pdf](http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/E_10_DETALLE_ERP.pdf))

**Comments:** Researcher: La exposición de motivos de la propuesta de PG 2017 menciona las políticas que van dirigidas especialmente a la población en situación de pobreza. Particularmente se menciona la Estrategia de Reducción de la pobreza, la cual es una serie de gastos programáticos de instituciones que dirigen sus actividades directamente a reducir la situación de pobreza en el país. No obstante, no se describen todas las políticas que están integradas en esta Estrategia, solamente una breve descripción de las políticas más importantes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**53: Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?**

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Ministerio de Hacienda y Crédito Público. [www.hacienda.gob.ni](http://www.hacienda.gob.ni) (<http://www.hacienda.gob.ni>) Ley de Administración Financiera y del Régimen Presupuestario. Arto 30 y 35 [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)

([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: Se sabe, por ley, de algunas fechas claves para la presentación de los presupuestos de gastos de las entidades públicas que recibirán fondos presupuestarios, como por ejemplo: - 30 de mayo, se presenta la política presupuestaria para que las entidades públicas realicen sus presupuestos de gastos. (Arto. 30 Ley de Administración Financiera y del Régimen Presupuestario) - 15 de octubre, fecha límite para que el poder ejecutivo presente ante el poder legislativo, la propuesta de PGR (Arto 35 Ley de Administración Financiera y del Régimen Presupuestario) A parte de estas fechas, no se conoce cuando las instituciones públicas tienen sus fechas límites para presentar sus presupuestos de gastos, ya que eso se menciona en la política presupuestaria, el cual es un documento que es de uso interno y no se publica.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)**

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: No se publica el Documento Preliminar para FY2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**55: Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)**

- a. (100) Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government’s expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government’s expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: No se publica un Documento Preliminar para FY2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**56: Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)**

- a. (100) Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government’s revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government’s revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: No se publica un Documento Preliminar para FY2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: No se publica un Documento Preliminar para FY2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: No se publica un Documento Preliminar para FY2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Asamblea Nacional. Seguimiento de Leyes: Ley No. 942, Ley anual de Presupuesto General de la República 2016.

[http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf)

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf))

Iniciativa de Ley de Presupuesto General de la República 2017. <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c/\\$FILE](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c/$FILE))

**Comments:** Researcher: Para efectos de responder las preguntas sobre el EB tomaremos en consideración el EB 2017 publicado por el poder legislativo de Nicaragua (Asamblea Nacional), en formato de Ley, ya que el Libro de Presupuesto Aprobado 2017, con todos sus anexos, que lo publica el Ministerio de Hacienda y Crédito Público, se publica generalmente entre la 4 semana de febrero y la primera de marzo. Por otra parte, no se puede tener en cuenta el EB 2016, al completo, ya que su fecha de publicación supera los tres meses posteriores a su aprobación por el poder legislativo. El EBP 2016 fue aprobado el 1 de diciembre de 2015 y su publicación en el Ministerio de Hacienda fue el 3 de marzo de 2016. En ese sentido, la estructura de la ley, no da el nivel de detalle que presentan los libros de presupuesto, solamente presenta las asignaciones para cada una de las instituciones del gobierno central, de forma narrativa, pero que se podría calificar como la Clasificación Institucional. Todos los artículos aprobados en la ley hacen referencia al proyecto de ley de presupuesto (EBP) en el cual describen la clasificación institucional del gasto

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** La Ley Anual de Presupuesto (en este caso para 2017) aprueba para el Presupuesto de Egresos un monto global, separando los montos que corresponden a Gasto Corriente y de Capital. Luego, el Artículo 2 de la ley Anual de Presupuesto 2017 establece que la distribución del Presupuesto General de Egresos distribución "será por organismo, programa, proyecto y grupo de gasto en la forma y monto cuyo detalle es parte de esta Ley". El Artículo 19, por su parte, establece que "la estructura de la presente Ley Anual de Presupuesto General de la República 2017, se regirá por la clasificación económica del Balance Presupuestario de Ingresos, Gastos, Déficit y Necesidad de Financiamiento". En la Ley publicada en La Gaceta, diario oficial, se incorporan anexos detallados con las modificaciones (aumentos y reducciones y reasignaciones) al Proyecto de Presupuesto enviado por el Poder Ejecutivo, en que dichas modificaciones se detallan por institución y clasificación económica. Queda entendido que el Presupuesto aprobado es el enviado por el Ejecutivo, con las modificaciones que incluye la Ley Anual. De lo anterior se puede concluir que el Presupuesto aprobado responde al menos a la clasificación institucional, y a la económica.

#### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** El texto de La Ley de PGR 2017 aprobada no muestra el detalle de la clasificación funcional ni de la económica. A como menciono en mi comentario sobre la respuesta a esta pregunta: no se da el nivel de detalle que presentan los libros de presupuesto, solamente presenta las asignaciones para cada una de las instituciones del gobierno central, de forma narrativa, pero que se podría calificar como la Clasificación Institucional. Sobre la clasificación económica, se valora como que no hay información porque lo que hace es mencionar a cuanto asciende el gasto corriente y gasto de capital, pero no así su detalle.

**IBP comment:** Se confirma la respuesta C pues dada la evidencia solo es posible identificar la clasificación institucional. Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Asamblea Nacional. Seguimiento de Leyes: Ley No. 942, Ley anual de Presupuesto General de la República 2016.

[http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf)

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf))

Iniciativa de Ley de Presupuesto General de la República 2017. <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c/\\$FILE](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/2d0b1c3999e3e9050625804c0079772c/$FILE))

**Comments:** Researcher: Para efectos de responder las preguntas sobre el EB tomaremos en consideración el EB 2017 publicado por el poder legislativo de Nicaragua (Asamblea Nacional), en formato de Ley, ya que el Libro de Presupuesto Aprobado 2017, con todos sus anexos, que lo publica el Ministerio de Hacienda y Crédito Público, se publica generalmente entre la 4 semana de febrero y la primera de marzo. Por otra parte, no se puede tener en cuenta el EB 2016, al completo, ya que su fecha de publicación supera los tres meses posteriores a su aprobación por el poder

legislativo. El EBP 2016 fue aprobado el 1 de diciembre de 2015 y su publicación en el Ministerio de Hacienda fue el 3 de marzo de 2016. En ese sentido, la estructura de la ley, no da el nivel de detalle que presentan los libros de presupuesto, dejando en el vacío el conocimiento de la distribución del gasto por programas. Todos los artículos aprobados en la ley hacen referencia al proyecto de ley de presupuesto (EBP) en el cual describen la clasificación institucional del gasto

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** El Presupuesto aprobado solo refleja asignaciones por entidades, y, en terminos generales aprueba el Proyecto de Presupuesto del Ejecutivo. Pero, dado que normalmente sufre algunas modificaciones respecto a la propuesta del Poder Ejecutivo, y el Documento completo del Presupuesto aprobado solo se publica con algunos meses de retraso, no se puede saber exactamente cual es la asignación final por Programas individuales.

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Asamblea Nacional. Seguimiento de Leyes: Ley No. 942, Ley anual de Presupuesto General de la República 2017.

<http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf))

Iniciativa de Ley de Presupuesto General de la República 2017. 2.2 - Presupuesto General de Ingresos. Página 15

<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0B1C3999E3E9050625804C0079772C/%24File/INICIATIVA%20DE%20LEY%20ANUAL%20DE%20Open>)

**Comments:** Researcher: Para efectos de responder las preguntas sobre el EB tomaremos en consideración el EB 2017 publicado por el poder legislativo de Nicaragua (Asamblea Nacional), en formato de Ley, ya que el Libro de Presupuesto Aprobado 2017, con todos sus anexos, que lo publica el Ministerio de Hacienda y Crédito Público, se publica generalmente entre la 4 semana de febrero y la primera de marzo. Por otra parte, no se puede tener en cuenta el EB 2016, al completo, ya que su fecha de publicación supera los tres meses posteriores a su aprobación por el poder legislativo. El EBP 2016 fue aprobado el 1 de diciembre de 2015 y su publicación en el Ministerio de Hacienda fue el 3 de marzo de 2016. En ese sentido, la estructura de la ley, no da el nivel de detalle que presentan los libros de presupuesto, pero si presenta información sobre los ingresos estimados para el año fiscal por categorías Todos los artículos aprobados en la ley hacen referencia al proyecto de ley de presupuesto (EBP) en el cual describen los ingresos por categorías, en la pagina 15 (segundo link destacado en las fuentes de la respuesta a este pregunta).

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Asamblea Nacional. Seguimiento de Leyes: Ley No. 942, Ley anual de Presupuesto General de la República 2016.

<http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202017.pdf))

Iniciativa de Ley de Presupuesto General de la República 2017. Pag. 15-16 <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0B1C3999E3E9050625804C0079772C/%24File/INICIATIVA%20DE%20LEY%20ANUAL%20DE%20Open>)

**Comments:** Researcher: Para efectos de responder las preguntas sobre el EB tomaremos en consideración el EB 2017 publicado por el poder legislativo de Nicaragua (Asamblea Nacional), en formato de Ley, ya que el Libro de Presupuesto Aprobado 2017, con todos sus anexos, que lo publica el Ministerio de Hacienda y Crédito Público, se publica generalmente entre la 4 semana de febrero y la primera de marzo. Por otra parte, no se puede tener en cuenta el EB 2016, al completo, ya que su fecha de publicación supera los tres meses posteriores a su aprobación por el poder legislativo. El EBP 2016 fue aprobado el 1 de diciembre de 2015 y su publicación en el Ministerio de Hacienda fue el 3 de marzo de 2016. En ese sentido, la estructura de la ley, no da el nivel de detalle que presentan los libros de presupuesto, pero si presenta algunos detalles de los ingresos, como sus categorías y ciertos ingresos individuales, que no superan un tercio del total. Esto se encuentra en la pagina 15 y 16 de la iniciativa de ley de presupuesto (EBP) Todos los artículos aprobados en la ley hacen referencia al proyecto de ley de presupuesto (EBP) en el cual describen las categorías de los impuestos.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Este es un punto complejo, dadas las características de la legislación y la tradición consuetudinaria en Nicaragua. La Ley de Administración Financiera y Regimen Presupuestario en su Artículo 34 establece que la Estructura de la Ley del presupuesto General de la Republica sera asi: "Titulo I. Disposiciones Generales". En este punto, la Iniciativa de Ley del Presupuesto General de la Republica para 2017 es muy extensa, explicando las políticas de Ingresos y Egresos y de Inversión Publica, y de contratación de deuda publica, y explicando en terminos gruesos los Presupuestos de Ingreso y Egresos propuestos, con algunos cuadros agregados. El detalle desagregado del Titulo II y los Anexos, solo se muestran desagregados en el Libro del Proyecto de Presupuesto General de la Republica que acompaña a la Iniciativa de Ley. Se refiere a las siguientes partes, establecidas por el mencionado Arto 34: "Titulo II. Preupuesto General de la Republica, que contendra dos secciones": Sección I, el Presupuestop de Ingresos Sección II. l Presupuesto de Egresos, integrado por los presupuestos de a) el Poder Ejecutivo, incluyendo en éste la Presidencia y Vicepresidencia de la República, Ministerios de Estado y órganos desconcentrados dependientes de éstos; b) los Poderes Legislativo, Judicial y Electoral; c) los entes gubernamentales creados por la Constitución Política "Anexo I. Anexos del Presupuesto General de la Republica, l cual contendrá, entre otras cosas: Balance Presupuestario, detalle del pago del servicio de la deuda interna y externa, desglose de las donaciones y préstamos, desglose del financiamiento del déficit, tabla comparativa de ingresos y egresos a nivel institucional; detalle del gasto por proyectos y programas y sus fuentes de financiamiento; detalle del gasto de Estrategia de Reducción de la Pobreza, Proyección Plurianual del Programa de Inversiones y el Marco Presupuestario de Mediano Plazo al que se hace referencia en el artículo 37 de la presente Ley. Asimismo, forma parte del Anexo I el detalle de cargos fijos de las instituciones que integran el Presupuesto General de la República, el cual incluirá copia en formato electrónico". "Anexo II. Presupuestos de las Órganos y Entidades Descentralizadas por Funciones, Entidades Descentralizadas Territoriales, Empresas del Estado, Instituciones Financieras del Estado, Otros Órganos Autónomos del Estado dependientes del Presupuesto General de la República y el Consolidado del Sector Público". Estas Secciones y Anexos se encuentran desagregados en detalle solo en el Libro del Proyecto de Presupuesto General de la Republica, y se considera que forman parte integrante de la Iniciativa de Ley, porque resultaria sencillamente inmanejable que el detalle de estas secciones y anexos se incorporase directamente en la Iniciativa (resultaria una iniciava de Ley cientos y cientos de paginas). Cuando el Proyecto de Ley propiamente dicho establece en sus artículos 1 y 2 que "se aprueba el Presupuesto de Ingresos para el ejercicio presupuestario 2017" y "se aprueba el Presupuesto de Egresos para el Presupuesto 2017", y se establecen el Deficit Presupuestario como diferencia entre ambos y el financiamiento interno y externo de dicho deficit, se refiere a los Proyectos de Presupuesto de Ingresos y Egresos detallados y desagregados en el Libro del Proyecto de presupuesto, y al Anexo I del mismo Libro, con las eventuales modificaciones especificas aprobadas por la Asamblea. Pero si uno lee estrictamente a la Iniciativa de Ley, esto no se establece explícitamente, de manera que, formalmente hablando, uno podria pensar que se desconoce el detalle desagregado de los Presupuestos de Ingresos Egresos, o las Fuentes detalladas de financiamiento. Pero consuetudinariamente, en Nicaragua se considera por parte de practicamente todos los actores, y no se pone en duda, que la Iniciativa de Ley se refiere a las Secciones y al Anexo I del Libro del Proyecto de Presupuesto. Por ello, el debate publico se concentra en ellos.

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**63:** Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Asamblea Nacional. Seguimiento de Leyes: Ley No. 942, Ley anual de Presupuesto General de la República 2016.

<http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%BABlica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%C3%BABlica%202017.pdf))

Iniciativa de Ley de Presupuesto General de la República 2017. Pag. 72, 74, 89 <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0B1C3999E3E9050625804C0079772C/%24File/INICIATIVA%20DE%20LEY%20ANUAL%20DE%20Open>)

**Comments:** Researcher: Para efectos de responder las preguntas sobre el EB tomaremos en consideración el EB 2017 publicado por el poder legislativo de Nicaragua (Asamblea Nacional), en formato de Ley, ya que el Libro de Presupuesto Aprobado 2017, con todos sus anexos, que lo publica el Ministerio de Hacienda y Crédito Público, se publica generalmente entre la 4 semana de febrero y la primera de marzo. Por otra parte, no se puede tener en cuenta el EB 2016, al completo, ya que su fecha de publicación supera los tres meses posteriores a su aprobación por el poder



legislativo. El EBP 2016 fue aprobado el 1 de diciembre de 2015 y su publicación en el Ministerio de Hacienda fue el 3 de marzo de 2016. En ese sentido, la estructura de la ley, no da el nivel de detalle que presentan los libros de presupuesto, sin embargo, se presenta información sobre los datos de deuda adquirida para el período del Presupuesto. Todos los artículos aprobados en la ley hacen referencia al proyecto de ley de presupuesto (EBP) en el cual describen algunos datos sobre la adquisición de nueva deuda, para cubrir deficit fiscal.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Si por total de la deuda pendiente al final del año presupuestado debe entenderse el SALDO total de la deuda al final del año, una vez que al saldo inicial se le agregaron los desembolsos netos de prestamos del año, esta estimación no se registra ni en el Proyecto de Presupuesto del Poder Ejecutivo, ni en el Presupuesto aprobado. De hecho, para estimar el saldo de la deuda a fin de año, deberíamos conocer el saldo a inicio de año, que tampoco se registra en ambos documentos

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** La respuesta debe ser C porque se presenta una de las tres estimaciones sobre los préstamos y deudas: el monto de préstamos nuevos durante el año presupuestario, es decir, lo contratado. Los demás criterios no se presentan | La respuesta es C porque si se presenta una de las tres estimaciones sobre los préstamos y deudas: el monto de préstamos nuevos durante el año presupuestario, es decir, lo contratado. Los demás criterios no se presentan

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**64:** What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: No se produce ni se publica un Presupuesto Ciudadano.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: No se produce ni se publica un Presupuesto Ciudadano.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 66: Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** n/a**Comments:** Researcher: No se produce ni se publica un Presupuesto Ciudadano.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 67: Are “citizens” versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** n/a**Comments:** Researcher: No se produce ni se publica un Presupuesto Ciudadano.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Ministerio de Hacienda y Crédito Público. <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016>) Informe Ejecución Presupuestaria Enero-Septiembre 2016

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>) Clasificación económica: Anexo Estadístico. Cuadro No. 4, 5 y 8 Clasificación Institucional: Anexo Estadístico. Cuadro No. 6 y 6-A Clasificación Funcional: Anexo estadístico. Cuadro No. 7

**Comments:** Researcher: Los informes entregados durante el año presenta el gasto en sus tres clasificaciones: institucional, económica y funcional. Primeramente en la parte narrativa (pág.18, 20, 23, 24, 25 y 57) se presentan las cifras y luego en los anexos estadísticos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Informe Ejecución Presupuestaria Enero-Septiembre 2016. Anexo estadístico. Cuadro No.20. Programas específicos Estrategia de reducción de la pobreza (reclasificación ERCERP). <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>) Informe Ejecución Presupuestaria Enero-Septiembre 2016. Cuadro No. 12. Presupuesto Ejecutado de proyectos de inversión y otros gasto de capital por Institución, programa y fuentes de financiamiento. <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>) **Comments:** Researcher: Los informes entregados durante el año muestran información sobre los gastos ejecutados/reales por categoría programática para menos de dos tercios del gasto total. Dicha información se encuentra en la Estrategia de reducción de la pobreza (cuadro 20. anexos estadísticos), pero muestra solo aquellos programas y proyectos que se dirigen a reducir la pobreza. En total, la estrategia de reducción de la pobreza suma alrededor del 59% del gasto total.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe Ejecución Presupuestaria Enero-Septiembre 2016 <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene->

Sept%202016.pdf/view)

**Comments:** Researcher: Los informes entregados durante el año solamente hacen comparación de lo ejecutado a la fecha final del informe, No comparan con el mismo período del año anterior; sin embargo en la parte narrativa (página 2-4) se hace referencia a una comparación de la ejecución de los gastos de manera general (corrientes y de capital) así como de los ingresos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe Ejecución Presupuestaria Enero-Septiembre 2016. Anexo estadístico. Cuadros No. 1, 2 y 3.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>)

**Comments:** Researcher: Los informes entregados durante el año presentan información de los ingresos por categoría e individuales

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Informe Ejecución Presupuestaria Enero-Septiembre 2016. Anexo estadístico. Cuadro No. 1, 2 y 3.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>)

**Comments:** Researcher: Los informes entregados durante el año presenta información sobre los ingresos individuales, aunque no la totalidad de estos ya que no se hace una separación de los tipos de impuestos sobre la renta. Hay mayor información que en la propuesta de presupuesto y el presupuesto aprobado sobre este tipo de impuesto, sin embargo, sigue sin individualizar algunos ingresos.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Los informes registran la recaudación real exactamente por las mismas fuentes individuales de ingreso que se establecen en el Presupuesto.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** En la preguntar del EBP referida a los ingresos se comentó sobre el problema del Impuesto sobre la renta que no existe un detalle del IR por tipo de renta o persona jurídica. Por lo tanto respondemos que no existe un desglose del 100% de los ingresos. | En la preguntar del EBP

referida a los ingresos se comentó sobre el problema del Impuesto sobre la renta que no existe un detalle del IR por tipo de renta o persona jurídica. Por lo tanto respondemos que no existe un desglose del 100% de los ingresos.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe Ejecución Presupuestaria Enero-Septiembre 2016. Anexo estadístico. Cuadro No. 1, 2 y 3.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>)

**Comments:** Researcher: Los informes entregados durante el año solamente hacen comparación de lo ejecutado a la fecha final del informe en relación a lo aprobado inicialmente, pero no comparan con el mismo período del año anterior; sin embargo en la parte narrativa (página 2-4) se hace referencia a una comparación de la ejecución de los ingresos de manera general.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Informe Ejecución Presupuestaria Enero-Septiembre 2016. Anexo estadístico. Cuadros No. 14, 15, 25 y 26.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>)

**Comments:** Researcher: Los informes entregados durante el año muestran dos de las tres estimaciones relacionadas a los préstamos y deudas. Amortización, pago de intereses, y préstamos ejecutados para el período. Sin embargo no se presenta información de deuda total del gobierno al punto de ese año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic**

or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Informe Ejecución Presupuestaria Enero-Septiembre 2016. Anexo estadístico. Cuadro No. 14, 15, 25 y 26.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2016/Informe%20de%20Ejecucion%20Presupuestaria%20Ene-Sept%202016.pdf/view>)

**Comments:** Researcher: La unica información que brindan los informes entregados durante el año es la expresada en la pregunta anterior: Pago de intereses, amortización de la deuda, fuente de financiamiento (prestamo o donación), si es deuda externa o interna; sin embargo el perfil de amortización, como tal, y la tasa de interes de los préstamos no son identificados.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: No se produce ni se publica una Revisión de Mitad de Año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: No se produce ni se publica una Revisión de Mitad de Año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: No se produce ni se publica una Revisión de Mitad de Año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: No se produce ni se publica una Revisión de Mitad de Año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: No se produce ni se publica una Revisión de Mitad de Año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** N/A

**Comments:** Researcher: No se produce ni se publica una Revisión de Mitad de Año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: No se produce ni se publica una Revisión de Mitad de Año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified



**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?**

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: No se produce ni se publica una Revisión de Mitad de Año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?**

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. Página 1-16.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R>

**Comments:** Researcher: El Informe de fin de año muestra estimaciones de las diferencias entre los niveles aprobados y el resultado real de los gastos, junto con una explicación narrativa.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. Ejecución del Presupuesto de Egresos. Página 34. Anexo Estadístico: Cuadros No. 4, 5, 6, 7 y 8. <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R>

**Comments:** Researcher: Tanto en la parte narrativa como en los anexos estadísticos se encuentra la información de los gastos mediante las tres clasificaciones.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. Página 94-177. Informe de Liquidación del Presupuesto General de la República 2015. Anexo Estadístico. Cuadro No. 20 <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R>

**Comments:** Researcher: En la parte narrativa, el informe de fin de año muestra información de los programas de algunas de las instituciones más importantes, no todas. En los anexos estadísticos, cuadro No. 20, se encuentra información sobre el gasto de la Estrategia de Reducción de la Pobreza. Este cuadro muestra detalle de programas que tienen como objetivo mejorar los niveles de vida de la población nicaraguense. Sin embargo, este gasto asciende alrededor del 60% del gasto total, menos de dos tercios.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe de liquidación del Presupuesto General de la República 2015. I - Ley anual de presupuesto 2015, modificaciones e incorporaciones. Página 1-3. Informe de liquidación del Presupuesto General de la República 2015. III - Ejecución de Presupuesto de Ingresos. Página 24-30. Informe

de liquidación del Presupuesto General de la República 2015. Anexo estadístico. Cuadro No. 2 y 3.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R...>

**Comments:** Researcher: El Informe de fin de año presenta estimaciones de las diferencias entre los niveles aprobados y el resultado real de los ingresos, así como una explicación narrativa.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. Anexo Estadístico. Cuadro No. 1, 2 y 3.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R...>

**Comments:** Researcher: Los informes de fin de año presentan información de los ingresos por categoría e individuales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. Anexo Estadístico. Cuadro No. 1, 2 y 3.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R...>

**Comments:** Researcher: Los informes de fin de año presenta información sobre los ingresos individuales, aunque no la totalidad de estos ya que no se hace una separación de los tipos de impuestos sobre la renta. Hay mayor información que en la propuesta de presupuesto y el presupuesto aprobado sobre este tipo de impuesto, sin embargo, sigue sin individuar algunos ingresos.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Mi comentario se refiere al comentario de la persona o entidad cuyo trabajo estoy revisando: "Los informes de fin de año presenta información sobre los ingresos individuales, aunque no la totalidad de estos ya que no se hace una separación de los tipos de impuestos sobre la renta. Hay mayor información que en la propuesta de presupuesto y el presupuesto aprobado sobre este tipo de impuesto, sin embargo, sigue sin individuar algunos ingresos". Mi comentario apunta a que a) El impuesto creado por la Ley de Concertación Tributaria se denomina Impuesto Sobre la Renta, y es un impuesto cédular, que grava las distintas fuentes o cedulas de renta de manera de las personas naturales y jurídicas de manera separada. En este sentido la fuente individual de Ingreso tanto en el Proyecto de Presupuesto, como en el Presupuesto Aprobado, como en el Informe Final, sería el Impuesto creado por la Ley, que es uno solo, denominado "Impuesto sobre la Renta", no cada una de las fuentes de ingreso o el tipo de personas que grava. y b) Desde este punto de vista, la presentación del Presupuesto de Ingresos del Informe de Liquidación Presupuestaria correspondería a la del Libro del Presupuesto que acompaña a la Iniciativa de Ley de Presupuesto General de la Republica para 2017, que sustenta las cifras de la Iniciativa de

Ley con una estructura de Títulos y Secciones y Anexos en correspondencia con lo establecido en el Artículo 34 de la Ley de Administración Financiera y Regimen Presupuestario; este Presupuesto de Ingresos sería el aprobado por la Asamblea Nacional sin modificación; y por tanto sería la misma presentación que la de la modificación presupuestaria aprobada el 21 de Septiembre de 2016, y la misma que en el Informe Final. Ello debería tenerse en cuenta para todo lo que se refiere a la desagregación de fuentes individuales de ingreso, y específicamente del impuesto sobre la renta, en cada fase del proceso presupuestario.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Entiendo el punto del revisor; y conversando con IBP hemos definido modificar la respuesta por A para asegurar consistencia entre países. Sin embargo, creo que sobre este tema hay que ser más puntual: En ese sentido dado que el IR es un impuesto cédular y que grava las distintas fuentes o cédulas de renta de manera de las personas naturales y jurídicas de manera separada, es necesario que se presente información por esos tipos de fuente; sobre todo para que haya conocimiento de qué paga cada quien y en ese sentido aportar información para las políticas económicas referidas a los impuestos (tributarias). Se habla en Nicaragua sobre regresividad del sistema tributario porque se recaudan más impuestos indirectos que directos, pero además dado el sistema cédular de renta, hay inequidad en este tipo de impuesto. Sin embargo esta es una hipótesis que no se ha podido comprobar al 100% ya que no hay información pública para saber cuánto recaudan los asalariados, los empresarios (a través del IR a las empresas) o cuánto se recauda por rentas de capital. Ese tipo de información debería darse a conocer y por lo tanto se ha respondido a esta respuesta como que no se presenta el 100% de las fuentes individuales de ingresos. | Entiendo el punto del revisor, sin embargo, creo que sobre este tema hay que ser más puntual: En ese sentido dado que el IR es un impuesto cédular y que grava las distintas fuentes o cédulas de renta de manera de las personas naturales y jurídicas de manera separada, es necesario que se presente información por esos tipos de fuente; sobre todo para que haya conocimiento de qué paga cada quien y en ese sentido aportar información para las políticas económicas referidas a los impuestos (tributarias). Se habla en Nicaragua sobre regresividad del sistema tributario porque se recaudan más impuestos indirectos que directos, pero además dado el sistema cédular de renta, hay inequidad en este tipo de impuesto. Sin embargo esta es una hipótesis que no se ha podido comprobar al 100% ya que no hay información pública para saber cuánto recaudan los asalariados, los empresarios (a través del IR a las empresas) o cuánto se recauda por rentas de capital. Ese tipo de información debería darse a conocer y por lo tanto se ha respondido a esta respuesta como que no se presenta el 100% de las fuentes individuales de ingresos.

**IBP comment:** Para asegurar consistencia entre países, se modifica la respuesta de B a A pues el grado de desagregación de la información coincidiría con países evaluados. Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?**

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. Página 21-24. Anexo estadístico. Cuadro No. 14, 15, 25 y 26.  
<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R>

**Comments:** Researcher: Los informes de fin de año muestran dos de las tres estimaciones relacionadas a los préstamos y deudas. Amortización, pago de intereses, y préstamos ejecutados para el período. Sin embargo no se presenta información de deuda total del gobierno al punto de ese año, tampoco tasas de interés de los préstamos.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** El informe de fin de año muestra los préstamos contratados durante el año y el pago de intereses y la amortización de la deuda durante el año, y la composición de dichos préstamos y pagos según deuda interna y externa. Pero no muestra: El saldo de la deuda a fin de año. Las tasas de interés sobre la deuda El perfil de amortización de la deuda

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>  
(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R...>)  
**Comments:** Researcher: Los informes de fin de año no presentan información sobre los pronósticos macroeconómicos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>  
(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R...>)  
**Comments:** Researcher: Los informes de fin de año muestran información de algunas metas conseguidas por las instituciones, pero no se comparan con los datos no financieros de entradas, ni con las metas propuestas a inicio de año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. Página 94-177.

<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R...>

**Comments:** Researcher: El informe de fin de año 2015 presenta información de algunas metas planteadas a inicio de año y las metas conseguidas realmente de las instituciones más importantes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**94:** Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. Página 90-93 Informe de Liquidación del Presupuesto General de la

República 2015. Anexo estadístico. Cuadro No. 20 y 21 <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>

(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20R...>

**Comments:** Researcher: Los informes de fin de año presentan información sobre la Estrategia de Reducción de la Pobreza, la cual recoge una serie de programas de instituciones que tienen como objetivo reducir los niveles de pobreza del país. Sin embargo, lo que se identifica en esta estrategia son programas e instituciones, que no necesariamente responden a una política pública en sí, si no a varias. Por esto no se puede identificar las políticas y el esfuerzo presupuestario de cada una.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>  
(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20Re>)  
**Comments:** Researcher: La única información que se presenta en los Informes de fin de año son los gastos e ingresos de las instituciones públicas. No se presenta información sobre las finanzas de las empresas públicas o aquellas entidades que manejan recursos públicos propios.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** La única información que se presenta es la relativa a las asignaciones presupuestadas y ejecutadas correspondientes al gobierno central y las transferencias presupuestarias a entidades autónomas y descentralizadas, y no la información referida al resto de entidades descentralizadas y autónomas y empresas públicas.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.  
b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Informe de Liquidación del Presupuesto General de la República 2015. II - Balance Fiscal. Pág. 17-24. Informe de Liquidación del Presupuesto General de la República 2015. Anexo estadístico. Cuadro No.1 <http://www.hacienda.gob.ni/documentos/presupuesto/informes/2...>  
(<http://www.hacienda.gob.ni/documentos/presupuesto/informes/2015/Informe%20de%20Liquidacion%20del%20Presupuesto%20General%20de%20la%20Re>)  
Banco Central de Nicaragua. Informe Anual 2015. VI - Finanzas públicas. Pág. 73-88  
<http://www.bcn.gob.ni/publicaciones/periodicidad/anual/infor...>  
([http://www.bcn.gob.ni/publicaciones/periodicidad/anual/informe\\_anual/informe\\_anual\\_2015.pdf](http://www.bcn.gob.ni/publicaciones/periodicidad/anual/informe_anual/informe_anual_2015.pdf))

**Comments:** Researcher: El Ministerio de Hacienda y Crédito Público, el ente encargado de las finanzas públicas nicaraguenses, no produce un Estado financiero en el Informe de fin de año. La única información es un balance fiscal del presupuesto general de la república. Sin embargo, el Banco Central de Nicaragua publica un informe trimestral de las finanzas públicas del país, y en su informe anual presenta un estado financiero del sector público nicaraguense.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.  
b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.  
c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.  
d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Contraloría General de la República. Marco Legal. Control. Manual de auditoría gubernamental. <https://www.cgr.gob.ni/index.php/control>  
(<https://www.cgr.gob.ni/index.php/control>)

**Comments:** Researcher: De acuerdo a esta pregunta, y la evidencia conseguida en el sitio web de la Entidad Fiscalizadora Superior (Contraloría General de la República), se realizan dos de los tres tipos de auditorías: financiera y de cumplimiento. No existe evidencia de que se realice una auditoría de rendimiento. Sin embargo, se describen otros tipos de auditorías, tales como: Operacional, Integral, especial, ambiental, forense, obras públicas, informática, entre otras.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Contraloría General de la República. CGR presentó Informe de Gestión Anual 2015 a la honorable Asamblea Nacional. <https://www.cgr.gob.ni/index.php/cgr-presento-informe-de-ges...> (<https://www.cgr.gob.ni/index.php/cgr-presento-informe-de-gestion-anual-2015-a-la-honorable-asamblea-nacional>) Contraloría General de la República. Apoyo Institucional. Informes de Gestión. Informe de Gestión Anual CGR 2015. <https://www.cgr.gob.ni/index.php/informesdegestionapoyoinsti...> (<https://www.cgr.gob.ni/index.php/informesdegestionapoyoinstitucional>)

**Comments:** Researcher: Según el informe de gestión institucional de la CGR 2015, se auditó el 66% de las instituciones del sector público, y un 52% del gasto total del PGR aprobado 2014.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Propuesta de Presupuesto General de la República 2017. Anexo II - Anexos de los órganos y entidades descentralizadas. <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/> (<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>) Contraloría General de la República. Apoyo Institucional. Informes de Gestión. Informe de Gestión Anual CGR 2015. <https://www.cgr.gob.ni/index.php/informesdegestionapoyoinsti...> (<https://www.cgr.gob.ni/index.php/informesdegestionapoyoinstitucional>)

**Comments:** Researcher: Según el informe de gestión institucional de la CGR 2015, se auditaron 4 empresas del estado, de un total de 10 que se pueden identificar en el PGR 2014. Esto equivale a menos del 50% del gasto de estas empresas, que pueden ser catalogados como gastos extrapresupuestarios.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.



**100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Contraloría General de la República. Repositorio de documentos. Auditorías aprobadas por el Consejo Superior. 2015.

<https://www.cgr.gob.ni/index.php/repositorio/category/20-cgr> (<https://www.cgr.gob.ni/index.php/repositorio/category/20-cgr>) Ejemplo puntual: <https://www.cgr.gob.ni/index.php/repositorio/send/20-cgr/472...> (<https://www.cgr.gob.ni/index.php/repositorio/send/20-cgr/4723-ria-cgr-1019-16-afyc-marena>)

**Comments:** Researcher: La Contraloría General de la República publica resoluciones, no informes completos, en su sitio web, que son una especie de resumen que contienen los objetivos de la auditoría y los resultados más importantes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Despues de las revisiones se cambia la respuesta a B ya que los informes que publica la CGR son resúmenes o resoluciones, por lo tanto no se hace resumen del resumen.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?**

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No se logra identificar un sitio donde haya un informe de tal tipo.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?**

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Contraloría General de la República. Apoyo Institucional. Informes de Gestión. Informe de Gestión Anual CGR 2015. Anexos. Tabla No. 4. Página 66 <https://www.cgr.gob.ni/index.php/repositorio/send/42-2-infor...> (<https://www.cgr.gob.ni/index.php/repositorio/send/42-2-informesgestion/77-1-informegestionanualcgr2015>)

**Comments:** Researcher: No existe información sobre qué acciones implementan las instituciones para solucionar los señalamientos que hace la EFS en sus auditorías. Lo único que se sabe es, según el informe de gestión anual de la CGR 2015, el estado de las recomendaciones implantadas: implantadas, en proceso, sin iniciar (por institución).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Ley No. 606, Ley orgánica del poder Legislativo de la República de Nicaragua. Arto. 89, Numeral 2.

<http://www.asamblea.gob.ni/organizacion/g21-2015.pdf> (<http://www.asamblea.gob.ni/organizacion/g21-2015.pdf>)

<http://www.asamblea.gob.ni/organizacion/Ley606.pdf> (<http://www.asamblea.gob.ni/organizacion/Ley606.pdf>)

**Comments:** Researcher: Arto. 89 de la Ley orgánica del poder Legislativo de la República de Nicaragua, hace mención de los "Órganos auxiliares Sustantivos de la Asamblea Nacional". El Numeral 2, de dicho artículo menciona a la "Dirección General de Análisis y Seguimiento Presupuestario y Económico" como el órgano auxiliar sustantivo encargado de elaborar el análisis, seguimiento y evaluación al Presupuesto General de la República y a la economía nacional. No se menciona como un órgano independiente, sin embargo, existiendo poderes del Estado separados, se puede argumentar que es independiente del rector de las finanzas públicas, que sería el poder ejecutivo. No existe mucha información sobre el funcionamiento de este órgano pero si se le otorga un presupuesto especial para elaborar todos sus análisis.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Luego de tomar en cuenta las recomendaciones del equipo IBP y para asegurar consistencia entre países, se ha establecido que la oficina de seguimiento al presupuesto público del poder legislativo de Nicaragua no cumple con las características de una IFI y funciona más bien como una unidad de apoyo al trabajo legislativo, es decir, un órgano auxiliar que responde a ese poder y por lo tanto carece de autonomía. Por lo tanto se cambia la pregunta de B a D.

**IBP comment:** Conforme a la evidencia provista por el investigador y el revisor, se confirma la respuesta D pues el organismo a que refiere el investigador no tendría las características necesarias de una IFI. Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.asamblea.gob.ni/direccion-de-general-de-analisis-...> (<http://www.asamblea.gob.ni/direccion-de-general-de-analisis-y-seguimiento-al-gasto-publico/>)

**Comments:** Researcher: Existe una Dirección General de Análisis y Seguimiento Presupuestario y Económico, sin embargo, no existen, o no se encuentra la información que ellos producen, aun cuando se sabe que producen documentos y análisis, ya que existe asignado presupuesto para estas áreas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Ver comentario de investigador en pregunta 103.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://www.asamblea.gob.ni/direccion-de-general-de-analisis-...> (<http://www.asamblea.gob.ni/direccion-de-general-de-analisis-y-seguimiento-al-gasto-publico/>)

**Comments:** Researcher: A pesar de que existe este órgano independiente, no se sabe cuáles son los análisis que producen.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Ver comentario de investigador en pregunta 103.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Dictamen favorable a Ley de Presupuesto General de la República 2016. 4- Consultas. Página 5-6.

<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/\\$FILE/DICTAMEN%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/$FILE/DICTAMEN%2)

Dictamen favorable a reforma a ley de Presupuesto General de la República 2016. II.- Consultas. Pag. 5

<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/\\$FILE/Dictamen%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/$FILE/Dictamen%2)

Dictamen favorable a Ley de Presupuesto General de la República 2016. 3.- Consultas. Páginas 5-7.

<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0B1C3999E3E9050625804C0079772C/%24File/Dictamen%20PGR%20%202017%20CON%20VOT>

Open)

**Comments:** Researcher: No hay información sobre si representantes de los órganos independientes de análisis presupuestario realizan presentaciones en comparencias del poder legislativo. Lo único que se describe y menciona es que se consulta con algunas instituciones que reciben partidas presupuestarias y con el ministro de Hacienda. Con esta información de los dictámenes de la comisión de la Asamblea que analiza la Iniciativa de Ley de Presupuesto, podemos decir que el Representante de la EFS no ha comparecido en los últimos 12 meses.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Researcher response:** Ver comentario de investigador en pregunta 103.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** d.**Sources:** <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/\\$FILE/DICTAMEN%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/$FILE/DICTAMEN%2)

<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/\\$FILE/Dictamen%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/$FILE/Dictamen%2)

**Comments:** Researcher: No existen referencias oficiales de que el proyecto de presupuesto se discuta con la asamblea o con el órgano que se encarga de realizar análisis. Sin embargo, en algunas entrevistas con diputados se identificó que la única persona que tiene acceso a cifras preliminares de lo que será el proyecto de presupuesto es el presidente de la comisión de Comisión de Producción, Economía y Presupuesto y posiblemente con la Dirección General de Análisis y Seguimiento Presupuestario y Económico.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** b. (67)**Sources:** INICIATIVA No. 20168942. LEY ANUAL DE PRESUPUESTO GENERAL DE LA REPÚBLICA 2017:

<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/New...> (<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/NewIniciativa3.xsp>)

**Comments:** Researcher: El Proyecto de Ley de Presupuesto General de la República 2017 fue presentado el 14 de octubre de 2016. Esto se hace porque la Ley No. 550 (Ley de administración financiera y del régimen presupuestario), indica que el proyecto de Presupuesto General de la República debe de ser presentado, por el Ejecutivo, ante la Asamblea Nacional, a más tardar el 15 de octubre de cada año.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Ley N°. 918 Ley Anual de Presupuesto General de la República 2016 <http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea648...>  
([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/2fc566a3484ece9d06257f1c0061fdab/\\$FILE/2015-12-01-%20G-%20Ley%20No.%20918,%20Ley%20anual%20de%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202016.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/2fc566a3484ece9d06257f1c0061fdab/$FILE/2015-12-01-%20G-%20Ley%20No.%20918,%20Ley%20anual%20de%20Presupuesto%20General%20de%20la%20Rep%C3%ABlica%202016.pdf))  
Página de la Asamblea de seguimiento de la ley: <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>  
(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9?OpenDocument&ExpandSection=11&TableRow=3.1#3>).

**Comments:** Researcher: La Ley de Presupuesto General de la República 2016 se aprobó el 1 de diciembre de 2015

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Arto. 35. Ley de Administración y del Regimen Presupuestario. Artículo 38: [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99A8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99A8B44062570BD0059F107?OpenDocument)) Ley orgánica del poder legislativo de la República de Nicaragua. Capítulo III. <http://www.asamblea.gob.ni/organizacion/Ley606.pdf>  
(<http://www.asamblea.gob.ni/organizacion/Ley606.pdf>)

**Comments:** Researcher: Según la ley organica del poder legislativo nicaraguense, los diputados tienen la potestad de modificar los proyectos de leyes antes de aprobarlos, si lo consideran necesario.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** El Artículo 112 de la Constitución Política establece que la Asamblea Nacional podrá modificar el Proyecto de Presupuesto enviado por el Presidente de la República, pero no se puede crear ningún gasto extraordinario sino por ley y mediante creación y fijación, al mismo tiempo, de los recursos para financiarlos. La Ley de Régimen Presupuestario regulará esta materia De acuerdo al Artículo 38 de la Ley de Administración Financiera y Regimen Presupuestario, la Asamblea Nacional al aprobar el proyecto de presupuesto no podrá introducir aumentos del total de egresos, sin señalar una nueva fuente de ingresos suficientes para atender esos aumentos.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Estoy de acuerdo con el comentario del revisor que complementa la respuesta.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** LEY ANUAL DE PRESUPUESTO GENERAL DE LA REPÚBLICA 2017. ARTÍCULO 2.

<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0B1C3999E3E9050625804C0079772C/%24File/Texto%20de%20ley%20ANUAL%20PGR%202017>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0B1C3999E3E9050625804C0079772C/%24File/Texto%20de%20ley%20ANUAL%20PGR%202017> Open) LEY ANUAL DE PRESUPUESTO GENERAL DE LA REPÚBLICA 2017. ANEXOS. [http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%20C3%BAAblica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%20C3%BAAblica%202017.pdf)

([http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/\\$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%20C3%BAAblica%202017.pdf](http://legislacion.asamblea.gob.ni/SILEG/Gacetas.nsf/5eea6480fc3d3d90062576e300504635/cf0234f6ae51d40d06258081007268b8/$FILE/2016-12-02-%20G-%20Ley%20No.%20942,%20Ley%20Anual%20del%20Presupuesto%20General%20de%20la%20Rep%20C3%BAAblica%202017.pdf))

La Propuesta de Presupuesto se encuentra disponible en: <http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>

(<http://www.hacienda.gob.ni/hacienda/ppresupuesto2017/>)

**Comments:** Researcher: En el enlace descrito, se encuentran los dictámenes en los que se aprecia que la única modificación que se hizo fue la de redistribuir la partida imprevistos entre algunas organizaciones/asociaciones. Al comparar el proyecto de ley con la ley aprobada, se observa que si bien los ingresos totales y gastos totales se mantienen iguales, la distribución en gastos aprobados varía. En el gasto corriente de C\$57,753,397,084.00 a C\$57,758,449,700.00 y el gasto de capital de C\$22,254,694,512.00 a C\$22,249,641,896.00. El artículo 2 de la ley aprobada indica las modificaciones generales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Ley No. 606, Ley Orgánica del Poder Legislativo de la República de Nicaragua con reformas incorporadas 2015. CAPÍTULO VI. Artículo 71.

Comisión de Producción, Economía y Presupuesto. <http://www.asamblea.gob.ni/organizacion/Ley606.pdf>

(<http://www.asamblea.gob.ni/organizacion/Ley606.pdf>) Dictamen PGR 2017 con voto razonado.

<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0B1C3999E3E9050625804C0079772C/%24File/Dictamen%20PGR%20%202017%20CON%20VOT>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/2D0B1C3999E3E9050625804C0079772C/%24File/Dictamen%20PGR%20%202017%20CON%20VOT> Open)

**Comments:** Researcher: La Comisión de Producción, Economía y Presupuesto es el comité encargado de analizar y discutir la iniciativa de ley de Presupuesto General de la República de Nicaragua. Ellos brindan un informe sobre sus comentarios a esta propuesta de ley y la publican. El dictamen de la Comisión es de fecha 22 de noviembre de 2016, y en el mismo documento (página 2) se indica que la Comisión recibió la propuesta de presupuesto 2017 e 20 de octubre de 2016 para su revisión, es decir, tuvo más de un mes para analizarla. Esto es coincidente con la respuesta A.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Seguimiento a proceso de ley en el poder legislativo <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

(<http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9?OpenDocument&TableRow=3.1#3>).

**Comments:** Researcher: Durante el tiempo de discusión del proyecto de ley de presupuesto general de la república 2016, la comisión llama a algunas instituciones públicas como el Ministerio de Hacienda, Ministerio de Transporte, entre otras asociaciones no gubernamentales para que expongan o defiendan sus asignaciones presupuestarias. Sin embargo, las presentaciones o análisis que realizan no son publicadas. Por otro lado, no existe evidencia de que la ley sea analizada o discutida por otro comité/comisión de este poder del Estado.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Manual de Organización y Funciones. Dirección General de Análisis y Seguimiento al Gasto Público

**Comments:** Researcher: La Dirección General de Análisis y Seguimiento al Gasto Público tiene entre de sus funciones: 1) Dirigir y coordinar el análisis económico del Proyecto de Ley Anual de Presupuesto General de la República; 2) Dirigir y coordinar el análisis de los informes de ejecución trimestral y de liquidación del Presupuesto General de la República que remite el Poder Ejecutivo a la Asamblea Nacional y emitir las consideraciones y recomendaciones técnicas respectivas. Sin embargo, estos análisis no se hacen públicos y son de uso interno. Esto nos respondieron en una comunicación electrónica con los encargados de la oficina de acceso a la información de la Asamblea Nacional.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**115:** Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Arto. 51, 53 y 55. Ley de Administración y del Regimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: Ley de Administración y del Régimen Presupuestario indica que para realizar modificaciones a los ingresos y techo de los egresos, es necesario que se realice una reforma a la ley de presupuesto. Transferir fondos entre las unidades administrativas requiere la disminución y/o aumento del techo de los egresos para cada una de ellas, por lo tanto, tiene que ser aprobado por el poder legislativo.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**116:** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Arto. 51, 53 y 55. Ley de Administración y del Regimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: Para modificar la proyección de ingresos, ya sea aumentarlos o disminuirlos, es necesario que se realice una reforma a la ley de presupuesto, siempre y cuando estas variaciones tengan que ver directamente con los impuestos. La ley de Administración y del Regimen Presupuestario, expresa en su artículo 53, que si "Si durante el período de ejecución del Presupuesto General de la República, los organismos que recaudan rentas con destino específico llegasen a alcanzar montos de recaudación superiores a los previstos en el Presupuesto General de República del ejercicio vigente, la suma confirmada de incremento en las rentas podrá ser incorporada al Presupuesto General de Egresos mediante crédito presupuestario adicional." Esto quiere decir que no sería necesario una aprobación por parte de los diputados, lo cual modifica el presupuesto de ingresos, pero también el de gastos de cada una de las instituciones que captan este tipo de rentas.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?



- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Arto. 51, Ley de Administración y del Regimen Presupuestario. [http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)  
([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: Ley de Administración y del Regimen Presupuestario indica que para realizar modificaciones a los techos de los ingresos y egresos, es necesario que se realice una reforma a la ley del presupuesto. El artículo 51 indica "Artículo 51.- Modificaciones a la Ley Anual de Presupuesto General de la República. La Ley Anual de Presupuesto General de la República podrá ser modificada durante su ejecución, con el objetivo de ajustar las proyecciones de ingresos y/o los límites de egresos a las necesidades y disponibilidades de recursos. Todo de conformidad a lo establecido en el artículo 112 de la Constitución Política de la República de Nicaragua. Todo Proyecto de Ley de Modificación será elaborado por el Ministerio de Hacienda y Crédito Público de acuerdo a las normativas presupuestarias vigentes. El Proyecto de Ley será presentado por el Presidente de la República a consideración de la Asamblea Nacional para su discusión y aprobación."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=64&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=64&Itemid=184)) <http://www.asamblea.gob.ni/348223/diputados-conocen-informe-...>  
(<http://www.asamblea.gob.ni/348223/diputados-conocen-informe-de-gestion-2015-de-contraloria-general-de-la-republica/>)

**Comments:** Researcher: La Contraloría General de la República (CGR) de Nicaragua, que es la Institución Superior Auditora, presenta su informe de gestión a la asamblea nacional en Marzo, en el cual destaca las auditorías que realiza a las diversas instituciones públicas. Comisión de Probidad y Transparencia de la Asamblea Nacional se encarga de dictaminar y conocer los asuntos relacionados con la CGR y en ellas se encuentra darle seguimiento a las auditorías, sin embargo, no se publican reportes sobre esto.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Artículo 5, 10 y 11. Ley Orgánica de la Contraloría General de la República y del Sistema de Control de la Administración Pública y Fiscalización de los Bienes del Estado. <http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Ley%20No...> (<http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Ley%20No.%20681%20Ley%20Organica%20CGR%20Junio%20del%202009.pdf>) Artículo 33 Ley Orgánica del Poder Legislativo de la República de Nicaragua. <http://www.asamblea.gob.ni/organizacion/Ley606.pdf> (<http://www.asamblea.gob.ni/organizacion/Ley606.pdf>)

**Comments:** Researcher: El Representante máximo de la SAI es el presidente y vicepresidente de la Contraloría General de la República (CGR), los cuales son elegidos por El Consejo Superior es dicha institución. No obstante, este consejo superior tienen que ser elegido y ratificado por el poder legislativo. "El consejo superior de la CGR es la Autoridad Superior de Control de la Administración Pública y Fiscalización de los bienes y recursos del Estado; dirige su organización y funcionamiento integral." (ARTO 10. LEY 681)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**120:** Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Artículo 21 y 22. Ley Orgánica de la Contraloría General de la República y del Sistema de Control de la Administración Pública y Fiscalización de los Bienes del Estado. <http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Ley%20No...> (<http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Ley%20No.%20681%20Ley%20Organica%20CGR%20Junio%20del%202009.pdf>) Artículo 33 Ley Orgánica del Poder Legislativo de la República de Nicaragua. <http://www.asamblea.gob.ni/organizacion/Ley606.pdf> (<http://www.asamblea.gob.ni/organizacion/Ley606.pdf>)

**Comments:** Researcher: El poder legislativo tiene la función de destituir a un miembro del Consejo Superior de la SAI. La ley orgánica de la CGR no especifica si lo puede hacer con el presidente del Consejo Superior, quien es el jefe SAI, para el caso de Nicaragua. Para destituir a cualquier miembro del consejo superior es necesario pasar por un proceso, que se define en el artículo 22 de la ley No. 681 - <http://www.hacienda.gob.ni/Direcciones/direccion-general-de-...> (<http://www.hacienda.gob.ni/Direcciones/direccion-general-de-politicas-y-estadisticas-fiscales/base-legal-1/Ley%20No.%20681.pdf/view>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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. (33) 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. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** En el marco de la presentación del informe de gestión 2015 de la CGR, el Doctor Luis Ángel Montenegro, expresó que “No es que no tengamos, tenemos tecnología y equipos, lo que quiero decir es que a nivel de Centroamérica nosotros somos el que tenemos el menor nivel de alcance por limitaciones de orden económico” - <http://www.asamblea.gob.ni/348223/diputados-conocen-informe-...>  
(<http://www.asamblea.gob.ni/348223/diputados-conocen-informe-de-gestion-2015-de-contraloria-general-de-la-republica/>)

**Comments:** Researcher: En reiteradas ocasiones, los jefes del Consejo Superior de la CGR han declarado que los recursos financieros y personales no son suficientes para fiscalizar al 100% de las instituciones estatales. Reflejo de eso son las declaraciones que realizó en 2015 el presidente de la CGR al mencionar que su entidad no tiene la plataforma tecnológica que le permita mejorar los mecanismos de control en todas las instituciones.

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** El Presupuesto de la Contraloría General de la República, como el de todas las entidades incluidas en el Presupuesto, es propuesto por el Poder Ejecutivo, en su Proyecto de Presupuestado General de la República, pero es aprobado por la Asamblea Nacional. No es establecido directamente por el Ejecutivo. En efecto, las autoridades de la Contraloría suelen declarar que no cuentan con suficientes recursos para desempeñar adecuadamente su rol.

#### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** Teniendo en cuenta los comentarios del equipo IBP, se ha decidido cambiar la respuesta de esta pregunta a C. En Nicaragua, el poder ejecutivo es el que determina (asigna) el presupuesto a todas las instituciones, incluyendo la CGR (SAI), sin embargo, es el poder legislativo quien aprueba (y tiene la última palabra sobre el techo del presupuesto de la CGR); sin embargo, en la práctica se ha visto que el poder legislativo a prueba tal y como propone el poder ejecutivo. En ese sentido, dichos fondos aprobados y determinados, no son suficientes o consistentes con las necesidades de la CGR. Por lo tanto, al estar claro de lo que se refiere esta pregunta (refiriendo a quien aprueba finalmente), se decidió cambiar la respuesta a C.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Informe de gestión anual 2015 a la honorable Asamblea Nacional. [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...)  
([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=64&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=64&Itemid=184))

**Comments:** Researcher: Según el Informe de gestión anual 2015 de la CGR, se auditaron 63 instituciones de un total de 96 que conforman el Estado nicaraguense. Esto indica que tienen la facultad de auditar todas las instituciones públicas, pero no se menciona, en su Ley Orgánica, cuáles son sus limitantes.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Según lo dispuesto en el artículo 154 de la Constitución Política de la República de Nicaragua, la Contraloría General de la República (CGR) es el organismo rector del Sistema de Control de la Administración Pública y Fiscalización de los Bienes y Recursos del Estado. Es dirigida por el Consejo Superior integrado por cinco miembros propietarios y tres suplentes, electos por la Asamblea Nacional por un período de cinco años. A su vez, el artículo 155 de la Constitución Política de la República de Nicaragua define que a la CGR le corresponde: 1. Establecer el sistema de control que de manera preventiva asegure el uso debido de los fondos gubernamentales. 2. El control sucesivo sobre la gestión del presupuesto general de la República. 3. El control, examen y evaluación de la gestión administrativa y financiera de los entes públicos, los subvencionados por el Estado y las empresas públicas o privadas con participación de capital público. En el artículo 156, la Constitución Política menciona que: la CGR es un organismo independiente, sometido únicamente al cumplimiento de la Constitución y las leyes, gozando de autonomía funcional y administrativa. La Asamblea Nacional autorizará auditorías sobre su gestión. La Ley Orgánica de la Contraloría General de la República le otorga a esta entidad las facultades necesarias <https://www.cgr.gob.ni/index.php/leyes> (<https://www.cgr.gob.ni/index.php/leyes>)

#### Government Reviewer

**Opinion:** Not Qualified

**Researcher response:** Estoy de acuerdo con el comentario de revisor que complementa la respuesta.

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** [http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=c...](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=c...) ([http://www.cgr.gob.ni/cgr/index.php?option=com\\_docman&task=cat\\_view&gid=173&Itemid=184](http://www.cgr.gob.ni/cgr/index.php?option=com_docman&task=cat_view&gid=173&Itemid=184))

**Comments:** Researcher: No se encontró evidencia de que exista un ente autónomo que revise los procesos de auditorías.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** El presidente del Consejo Superior de la CGR solamente comparece cuando se presenta el Informe de Gestión Anual de la CGR. Ver ejemplo de 2015. <http://www.asamblea.gob.ni/348223/diputados-conocen-informe-...> (<http://www.asamblea.gob.ni/348223/diputados-conocen-informe-de-gestion-2015-de-contraloria-general-de-la-republica/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No existe evidencia

**Comments:** Researcher: No existe evidencia de que haya una convocatoria por parte del ejecutivo para que el público participe en el proceso de formulación del PGR. En el discurso, algunos representantes de instituciones tienen diálogo con algunas organizaciones de ciudadanos denominados

"Gabinetes del poder ciudadano"; sin embargo, se desconoce si hablan sobre temas de asignaciones presupuestarias.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Ministerio de Economía Familiar realiza reuniones con pequeños productores de todo el país.

<http://www.el19digital.com/articulos/ver/titulo:39157-minist...> (<http://www.el19digital.com/articulos/ver/titulo:39157-ministerio-de-economia-familiar-realiza-reuniones-con-pequenos-productores-de-todo-el-pais>)

**Comments:** Researcher: No existe evidencia de que se hagan consultas a ningún sector poblacional. Como se señala en los comentarios de la pregunta anterior, se conoce que algunas instituciones públicas se reúnen con sectores poblacionales, pero no hay evidencia de que se hable sobre asignaciones presupuestarias.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**127:**  
During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: No existe evidencia que alguno de esos temas sean discutidos en la etapa de formulación del PGR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.**Sources:** Sección 2, artículo 45-57. Ley de Administración y del Regimen Presupuestario.[http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)[http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument)**Comments:** Researcher: El ejecutivo está en constante comunicación con el Ministerio de Hacienda y Crédito Público para la retroalimentación sobre la implementación del PGR. Sin embargo, no se incluye al público para aumentar la participación en esta etapa.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.**Sources:** Sección 2, artículo 45-57. Ley de Administración y del Regimen Presupuestario.[http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)[http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument)**Comments:** Researcher: Existe la posibilidad que a través de este mecanismo de comunicación haya consulta con algunos grupos poblacionales, pero no se sabe efectivamente si esto es verdadero.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**130:**

During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics  
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics  
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: No hay evidencia que se discuta alguno de estos temas en la etapa de implementación del PGR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.  
b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).  
c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (Please comment).

**Answer:** d.

**Sources:** No hay evidencia

**Comments:** Researcher: No se conoce de información que brinde el ejecutivo para participar en alguna de las etapas del PGR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No hay evidencia

**Comments:** Researcher: El ejecutivo no usa mecanismos de participación pública durante la etapa de formulación del presupuesto.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No hay evidencia

**Comments:** Researcher: El ejecutivo no usa mecanismos de participación pública durante la etapa de implementación del presupuesto.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Sección 1. Formulación y Aprobación del Presupuesto. Artículos 27-45. Ley de Administración y del Regimen Presupuestario.

[http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)

([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument))

**Comments:** Researcher: No existe ningun mecanismo incorporado a la planificación de la formulación del PGR.



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Sección 1. Formulación y Aprobación del Presupuesto. Artículos 27-45. Ley de Administración y del Régimen Presupuestario.

[http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E2...](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E2...)

([http://legislacion.asamblea.gob.ni/normaweb.nsf/\(\\$All\)/625E262D99AA8B44062570BD0059F107?OpenDocument](http://legislacion.asamblea.gob.ni/normaweb.nsf/($All)/625E262D99AA8B44062570BD0059F107?OpenDocument)) Ministerio de Economía Familiar realiza reuniones con pequeños productores de todo el país. <http://www.el19digital.com/articulos/ver/titulo:39157-minist...>

(<http://www.el19digital.com/articulos/ver/titulo:39157-ministerio-de-economia-familiar-realiza-reuniones-con-pequenos-productores-de-todo-el-pais>)

**Comments:** Researcher: No existe evidencia de que algún ministerio busque la participación del público para discutir sobre la formulación e implementación del PGR. En el discurso, algunos representantes de instituciones tienen diálogo con algunas organizaciones de ciudadanos denominados "Gabinetes del poder ciudadano"; sin embargo, se desconoce si hablan sobre temas de asignaciones presupuestarias.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Dictamen favorable Ley de PGR 2016 <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/\\$FILE/DICTAMEN%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/$FILE/DICTAMEN%2)

Dictamen favorable de reforma a Ley de PGR 2016 <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/\\$FILE/Dictamen%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/$FILE/Dictamen%2)

**Comments:** Researcher: Según los dictámenes que se realizan en la Comisión de Producción Economía y Presupuesto, para aprobar las leyes de PGR, se llaman a algunas instituciones del estado y asociaciones sin fines de lucro que reciben fondos para financiar sus gastos, a través del PGR. No obstante esa practica no se extiende a Organizaciones de Sociedad Civil o expertos independientes en temas fiscales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a.** (100) The legislature seeks input on all six topics  
**b.** (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics  
**c.** (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics  
**d.** (0) The requirements for a “c” response or above are not met.  
**e.** Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Dictamen favorable Ley de PGR 2016 <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/\\$FILE/DICTAMEN%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/$FILE/DICTAMEN%2)  
Dictamen favorable de reforma a Ley de PGR 2016 <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/\\$FILE/Dictamen%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/$FILE/Dictamen%2)  
**Comments:** Researcher: Según los dictámenes que se realizan en la Comisión de Producción Economía y Presupuesto, para aprobar las leyes de PGR, se llaman a algunas instituciones del estado y asociaciones sin fines de lucro que reciben fondos para financiar sus gastos, a través del PGR; no obstante esa práctica no se extiende a Organizaciones de Sociedad Civil o expertos independientes en temas fiscales. Se supone que con las instituciones públicas se trata de revisar todos los temas mencionados en la pregunta, sin embargo, con las asociaciones sin fines de lucro que consultan no se sabe cuáles son los temas abordados.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**138:** Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

- a.** (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.  
**b.** (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.  
**c.** (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.  
**d.** (0) The requirements for a “c” response or above are not met.  
**e.** Not applicable (please comment).

**Answer:** d.

**Sources:** Dictamen favorable Ley de PGR 2016 <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/\\$FILE/DICTAMEN%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/800219844c5c9a9106257edf007e1fb9/$FILE/DICTAMEN%2)  
Dictamen favorable de reforma a Ley de PGR 2016 <http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/429...>

([http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/\\$FILE/Dictamen%2](http://legislacion.asamblea.gob.ni/SILEG/Iniciativas.nsf/42926739b74efe80062567080072d246/dbcc2754a8a5ad1106258027005b7639/$FILE/Dictamen%2)

**Comments:** Researcher: No se muestra los señalamientos de asociaciones sin fines de lucro que son consultadas. Estas asociaciones no incluyen asociaciones totalmente independientes que no reciben fondos presupuestarios del Estado.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** <http://www.asamblea.gob.ni/348223/diputados-conocen-informe-...> (<http://www.asamblea.gob.ni/348223/diputados-conocen-informe-de-gestion-2015-de-contraloria-general-de-la-republica/>)

**Comments:** Researcher: Los informes de auditoría del presupuesto realizados por la SAI en Nicaragua son revisados por el poder legislativo. En teoría tienen la facultad de hacerlo a través de la Comisión de Probidad y Transparencia de la asamblea nacional, la cual se encarga de dictaminar y conocer los asuntos relacionados con la CGR y en ellas se encuentra darle seguimiento a las auditorías, sin embargo, No se publican reportes sobre esto. Por otra parte, todos los años, la SAI presenta su informe de gestión anual ante la asamblea nacional en el cual menciona las auditorías realizadas. Este es una audiencia que el presidente de dicho organismo realiza ante el plenario del poder legislativo, pero no se da alguna participación por parte de la ciudadanía.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?**

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** Contraloría General de la República. Denuncia Ciudadana, página general. <https://www.cgr.gob.ni/index.php/denuncia-ciudadana> (<https://www.cgr.gob.ni/index.php/denuncia-ciudadana>) Contraloría General de la República. Denuncia Ciudadana. <http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Requisit...>

([http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Requisitos%20para%20Interponer%20Denuncias%20Ciudadanas%20\(Mayo%202013\).pdf](http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Requisitos%20para%20Interponer%20Denuncias%20Ciudadanas%20(Mayo%202013).pdf)) Procedimiento de tramitación de Denuncias Ciudadanas. [http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Reforma%](http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Reforma%...)... (<http://www.cgr.gob.ni/cgr/images/stories/docsvarios/Reforma%20Procedimiento%20a%20las%20Denuncias%20Ciudadanas%20GACETA%20No.%201-A%20C3%B1o%202013.pdf>) Informe de gestión anual 2015. Página 34 <https://www.cgr.gob.ni/index.php/component/jdownloads/send/4...> (<https://www.cgr.gob.ni/index.php/component/jdownloads/send/42-2-informesgestion/77-1-informegestionanualcgr2015>)

**Comments:** Researcher: La Contraloría General de la República tiene la política de recepción de denuncias ciudadanas, con el fin de realizar auditorías a instituciones. Es por eso que la SAI programa algunas auditorías en base a la recepción de estas denuncias.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Informe de gestion anual 2015. Página 34. <https://www.cgr.gob.ni/index.php/component/jdownloads/send/4...>  
 (<https://www.cgr.gob.ni/index.php/component/jdownloads/send/42-2-informegestion/77-1-informegestionanualcgr2015>)

**Comments:** Researcher: La contraloría informa cuántas auditorías se efectuaron producto de las denuncias ciudadanas, sin embargo, no proporciona mayor información.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** No hay evidencias

**Comments:** Researcher: La contraloría general de la república es la única institución que hace las auditorías y solamente participa el personal dentro de las instituciones.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Nicaragua for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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