



HONDURAS

TECHNICAL ASSISTANCE REPORT – FISCAL TRANSPARENCY EVALUATION

July 2021

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Honduras

Fiscal Transparency Evaluation

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ACRONYMS

AWP	Plan operativo anual (Annual work plan)
BAHNPROVI	Banco Hondureño para la Producción y la Vivienda (Honduran Bank for Production and Housing)
BANADESA	Banco Nacional de Desarrollo Agrícola (National Agricultural Development Bank)
BANASUPRO	Suplidora Nacional de Productos Básicos (National Commodities Supplier)
BCH	Banco Central de Honduras (Central Bank of Honduras)
CEF	Consejo de Estabilidad Financiera (Financial Stability Committee)
CGR	Contaduría General de la República (General Accounting Office)
CNA	Consejo Nacional Anti-Corrupción (National Anti-Corruption Board)
CNBS	Comisión Nacional de Bancos y Seguros (National Banking and Insurance Commission)
COALIANZA	Comisión para la promoción de las alianzas público-privadas (Public-Private Partnership Promotion Commission)
COPECO	Comisión Permanente de Contingencias (Permanent Commission on Contingencies)
DGCP	Dirección General de Crédito Público (Directorate General of Public Credit)
DGID	Dirección General de Instituciones Descentralizadas (Directorate General of Decentralized Institutions)
DGIP	Dirección General de Inversión Pública (Directorate General of Public Investment)
DGP	Dirección General de Presupuesto (Directorate General of Budget)
DGPMF	Dirección General de Política Macroeconómica (Directorate General of Macro-fiscal Policy)
DNBE	Dirección Nacional de Bienes del Estado (National Directorate of Government Property)
DSA	Debt sustainability analysis
HONDUCOR	Empresa de Correos de Honduras (Honduran Postal Service)
HONDUTEL	Empresa Hondureña de Telecomunicaciones (Honduran Telecommunications Company)
ENEE	Empresa Nacional de la Energía Eléctrica (National Electricity Company)
FHIS	Fondo Hondureño de Inversión Social (Honduran Social Investment Fund)
FNH	Ferrocarril Nacional de Honduras (National Railway Company)
FOPRIDEH	Federación de Organizaciones Privadas de Desarrollo de Honduras (Federation of Honduran Private Development Organizations)
FOSEDE	Fondo de Seguros de Depósitos (Deposit Insurance Fund)
FTC	Código de Transparencia Fiscal (Fiscal Transparency Code)
FTS	Fideicomiso Tasa de Seguridad (Security Trust Fund)
GDDS	Sistema General de divulgación de datos (General Data Dissemination System)
GDP	Gross domestic product
GFSM	<i>Government Financial Statistics Manual</i>

IAIP	Instituto de Acceso a la Información Pública (Institute on Access to Public Information)
IFRS	International Financial Reporting Standards
IHMA	Instituto Hondureño de Mercadeo Agrícola (Honduran Agricultural Market Institute)
IHSS	Instituto Hondureño de Seguridad (Honduran Social Security Institute)
IIP	International Investment Position
IMAG	Ingreso mínimo anual garantizado (Secured minimum annual income)
IMF	International Monetary Fund
INE	Instituto Nacional de Estadística (National Statistics Institute)
INHGEOMIN	Instituto Geominero de Honduras (Honduran Institute of Geology and Mines)
INJUPEMP	Instituto Nacional de Jubilaciones y Pensiones del Poder Ejecutivo (National Executive Branch Retirement and Pension Administrator)
INPREMA	Instituto Nacional de Previsión del Magisterio (National Educational Professionals Pension Administrator)
INPREUNAH	Instituto de Previsión Social de los empleados de la Universidad Nacional Autónoma de Honduras ("Universidad Nacional Autónoma de Honduras" Employee Pension Administrator)
INSEP	Secretaría de Estado de Infraestructura y Servicios Públicos (Ministry of Infrastructure and Public Services)
INTOSAI	International Organization of Supreme Audit Institutions
IPM	Instituto de Previsión Militar (Military Pension Administrator)
IPSAS	International Public Sector Accounting Standards
IRC	Informe de rendición de cuentas (consolidated annual reports required of all public sector entities pursuant to the respective governing laws)
ISPPIA	International Standards for the Professional Practice of Internal Auditing
LCE	Ley de Contrataciones del Estado (Government Procurement Law)
LCETME	Ley de Compras Eficientes y Transparentes a Través de Medios Electrónicos (Law on Efficient, Transparent Procurement via Electronic Media)
LOP	Ley Orgánica del Presupuesto (Framework Budget Law)
LOTSC	Ley orgánica del Tribunal Superior de Cuentas (Court of Audit Founding Law)
LRF	Ley de responsabilidad fiscal (Fiscal Responsibility Law)
LTAIP	Ley de transparencia y acceso a la información pública (Transparency and Access to Public Information Act)
MCA	Cuenta del Desafío del Milenio (Millennium Challenge Account)
MTBF	Medium-term budget framework
MTMFF	Medium-term macro-fiscal framework
NFPS	Nonfinancial public sector
NOGENAIG	Normas Generales de Auditoría Interna Gubernamental (General Standards for Government Internal Audit issued by the Honduran Supreme Court of Audit)
LPAPP	Ley para la promoción de las Alianzas Público-Privadas (Law on Promotion of Public-Private Partnerships)

OBI	Open Budget Index
ONADICI	Oficina Nacional de Desarrollo Integral del Control Interno (National Office on Comprehensive Internal Control Development)
ONCAE	Oficina Normativa de Contrataciones y Adquisiciones del Estado (Government Procurement Regulatory Office)
PACC	Plan Anual de Compras y Contrataciones (Annual procurement plan)
PEFA	Public Expenditure and Financial Accountability
PEI	Plan Estratégico Institucional (Institutional Strategic Plan)
PEP	Política de Endeudamiento Público (Public borrowing policy)
PFM	Public financial management
PIP	Plan de inversión pública (Public investment program)
PPAs	Contratos de compra de energía (Power purchase agreements)
PPP	Alianza Público Privada (Public-private partnership)
SAMI	Sistema de Administración Municipal Integrado (Integrated Municipal Administration System)
SANAA	Servicio Autónomo Nacional de Acueductos y Alcantarillado (National Water and Sewer Service)
SAPP	Superintendencia de alianzas público privadas (Superintendency of Public-Private Partnerships)
SCGG	Secretaría de Coordinación General del Gobierno (Ministry of Government Coordination)
SDJGD	Secretaría de Estado en el Despacho de Justicia, Gobernación y Descentralización (Ministry of Justice, Government and Decentralization)
SDR	Special Drawing Rights
SEDS	Secretaría de Estado en el Despacho de Seguridad (Ministry of Security)
SEDUC	Secretaría de Estado en el Despacho de Educación (Ministry of Education)
SEFIN	Secretaría de Estado en el Despacho Finanzas (Ministry of Finance)
SESAL	Secretaría de Estado en el Despacho de Salud (Ministry of Health)
SIAFI	Sistema de Administración Financiera Integrada (Integrated financial management system)
SIGADE	Sistema de Gestión y Análisis de la Deuda (Debt Management Information System)
SINACORP	Sistema Nacional de Control de los Recursos Públicos (National System for Public Resources Control)
SIREP	Sistema de Registro y Control de Empleados (Personnel management system)
SIRFIDE	Sistema de Registro de Fideicomisos (Trust funds Registry)
SISERA	Sistema de Seguimiento a las Recomendaciones de Auditoría (Audit recommendations monitoring system)
SISOCS	Sistema de Información y Seguimiento de Obras y Contratos de Supervisión (Construction and supervision contracts information system)
SNIP	Sistema Nacional de Inversión Pública (National public investment system)
TSA	Treasury Single Account
TSC	Tribunal Superior de Cuentas (Court of Accounts)
UCF	Unidad de contingencias fiscales (Fiscal Contingencies Unit)

UNAH	Universidad Nacional Autónoma de Honduras (National Autonomous University of Honduras)
UPEP	Unidad de Planeamiento y Evaluation de la Gestión (Unit of Planning and evaluation of Performance)