

# **3**

## **Strengthening the Results-Based Management Framework in Honduras**

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This chapter analyses the Results-Based Management (RBM) framework developed in Honduras. It focuses on two pillars of this framework: Strategic Planning, and Budgeting for Results. For each pillar, the chapter describes the functions, processes, roles and responsibilities of the framework and assesses how they have operated in practice. The chapter documents significant progress in formally establishing an RBM framework and creating an institution responsible for its overall co-ordination, but it also highlights the significant challenges faced in its implementation.

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## Introduction

Since 2006, Honduras has developed several instruments that constitute the basis of its Results-Based Management (RBM) framework. These instruments include rules and regulations establishing the core components of strategic planning, budgeting for results, organisational modernisation and monitoring and evaluation, as well as the responsibilities of different entities to implement this framework, including those of Centre of Government (CoG) institutions, sectoral cabinets, and line ministries (hereinafter “secretariats” when referring to Honduran ministries). Under the 2018-22 administration, the Secretariat of General Coordination of the Government (*Secretaría de Coordinación General de Gobierno*, SCGG) played a key coordinating role, thus providing the basis for an integrated approach to RBM. The mandates of these entities and the following analysis correspond to the institutional architecture of the 2018-22 administration. While some of the institutions have changed in the new government (2022-26), the findings and recommendations of this chapter aim to strengthen the Honduran RBM framework regardless of the institutional setting.

The General Framework of the Results-Based Management Model in Honduras (*Marco General del Modelo de Gestión por Resultados en Honduras*) (Government of Honduras, 2020<sup>[1]</sup>) outlines the 5 pillars of the Honduran RBM framework: 1) strategic planning, 2) organisational modernisation, 3) budgeting for results, 4) monitoring and evaluation, and 5) transparency and accountability (see Figure 3.1). This chapter analyses the RBM framework developed in Honduras, focusing on two key pillars: Strategic Planning and Budgeting for Results. The rest of the pillars are assessed through the different chapters of the Review: while Chapter 2 analyses some elements concerning organisational modernisation in Honduras, Chapters 4 and 5 address the Monitoring-Evaluation and Transparency components, respectively.

**Figure 3.1. Pillars of the Honduran Results-Based Management framework**



Source: Government of Honduras (2020<sup>[1]</sup>), General Framework of the Results-Based Management Model in Honduras (*Marco General del Modelo de Gestión por Resultados en Honduras*).

## Progress and challenges in building a robust Results-Based Management framework in Honduras

### *An RBM framework with some initial but uneven impact*

Honduras launched an initial Results-Based Management framework in 2006 as a response to the institutional and public governance challenges experienced by the country at the beginning of the century. In 2009, the country approved Legislative Decree No. 286-2009 providing the basis for the establishment of a Country Vision and the adoption of a National Plan. It also created an entity tasked with leading the new performance system (Planning Secretariat, or SEPLAN). This legal framework sought to address the institutional and political crisis experienced in Honduras during that year, by establishing a long-term Vision with a broad base of consensus. It also intended to improve the results orientation of a public sector that had not yet adopted a number of innovations in performance management that were trending in Latin America and the Caribbean (LAC).

The available data suggest that the establishment of this RBM framework led to modest performance improvements in subsequent years, although with uneven progress across different RBM components. The Inter-American Development Bank's RBM Index showed an overall minor improvement between 2007 and 2013, in line with the evolution of most countries in the region and far from the LAC top performers (Kaufmann, Sanginés and García, 2014<sup>[2]</sup>). Still, within this Index, the Strategic Planning component presented a significant improvement, mostly due to the establishment of the new legal framework. Planning was considered the starting point for the development of the RBM system, as the government considered that a good planning system in place was going to enable more efficient implementation of the other framework components. Until then, planning was only sectoral, through instruments such as a poverty reduction strategy, but with no overarching planning instrument. Moreover, the new National Plan incorporated measurable indicators. Honduras also made some progress in performance-based budgeting, although again from a very low baseline. Building on the progress made by the established legal framework, the government adopted in 2020 the General Framework of the Results-Based Management Model in Honduras with the Executive Agreement No. 035-2020 (La Gaceta, 2020<sup>[3]</sup>).

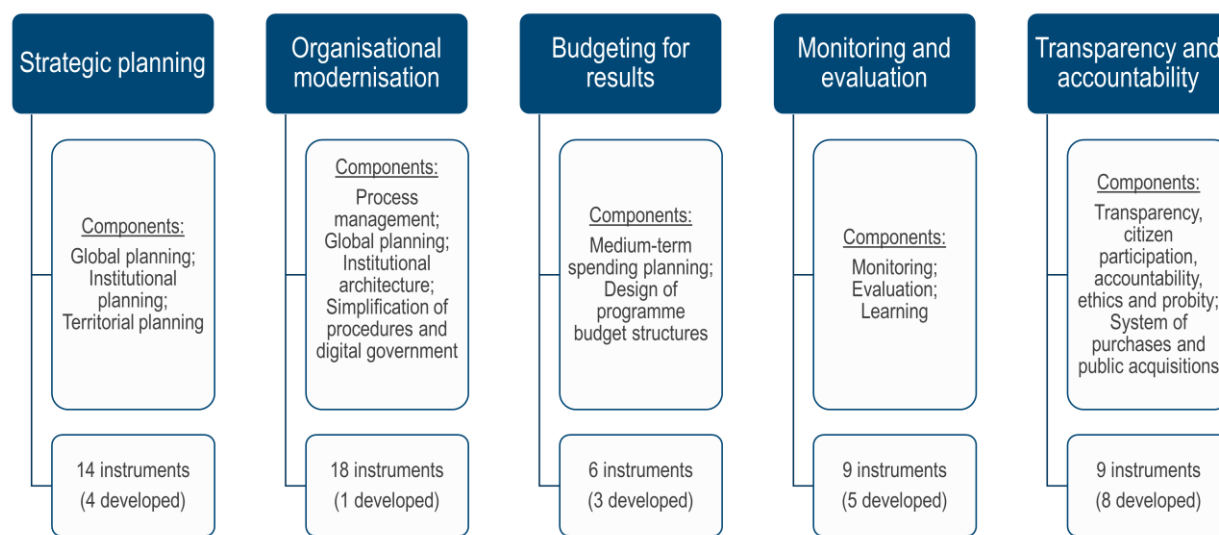
### *The complexity of the RBM framework hinders its effective implementation and limits its potential impact*

The RBM framework represents a significant effort from the government of Honduras aimed at changing “the traditional way of managing public institutions, focusing their efforts on obtaining results and impact for people, especially the most vulnerable, and society as a whole” (La Gaceta, 2020<sup>[3]</sup>). The document sought to provide a basis and foundation for the adoption of the RBM framework for all public institutions at the national level, and presents guidelines and instruments for subnational governments to articulate national and territorial planning. Subsequent adoption of Executive Agreement No. 035-2020 confirmed the government's high-level commitment to the new RBM framework (La Gaceta, 2020<sup>[3]</sup>). This commitment had also been reflected in prior strategic documents, such as Country Vision 2038. Therein, one of the fundamental principles establishes that “the government will base its actions on a coherent and efficient strategic planning system, with adherence to the principles of leadership and citizen ownership, Results-based Management and shared responsibility with the rest of the branches of government” (Government of Honduras, 2009<sup>[4]</sup>).

Overall, the Honduran RBM framework is an ambitious and comprehensive model. However, its complexity hinders its effective implementation, limiting the potential impact that such an effort may have. Concretely, the RBM of Honduras describes the 5 pillars of the model and the institutional architecture for its coordination and implementation. As seen in Figure 3.2, each of the 5 pillars has a set of components with a series of instruments for its implementation, such as guidelines, methodologies and regulatory frameworks.

In turn, every instrument has a designated responsible entity and a status of whether it has been developed, in process, or not yet available. In terms of institutional responsibilities, the SCGG was charged with the overall co-ordination of the framework and other relevant institutions were designated for each instrument, such as the Ministry of Finance (SEFIN), the High Public Management School (EAGP) and the Office of Presidential Priorities (*Despacho de Prioridades Presidenciales e Innovación Pública*, in Spanish).

**Figure 3.2. Pillars, components and instruments of the Honduran RBM Framework**



Source: Author's own elaboration based on (Government of Honduras, 2020<sup>[11]</sup>).

While this framework was intended to organise and facilitate government actions in Honduras, its complexity has impeded its full understanding by stakeholders and has led to a limited implementation. For example, pillar 2 on organisational modernisation has 4 components and 18 instruments, from which only the National Procedures System was fully developed (see Figure 3.2). As analysed in the following sections of this chapter, even the instruments that have been developed, for instance on budgeting for results, have had limited impact as public officials only comply with RBM formalities without substantively delivering on its purpose. This complexity is also reflected in the ambitiousness of the model and the lack of prioritisation across instruments. The Honduran model aims to cover all government activity but it remains unclear how the instruments, that are more operational in nature, will contribute to government priorities. Moreover, even though the framework recognises the importance of articulating actions across the pillars to achieve the intended results and impact, the fact-finding mission revealed that, in practice, stakeholders often take a siloed approach in the implementation phase. In addition, as analysed in Chapter 4, there were also challenges in RBM monitoring, evaluation and reporting, in particular related to the quality of targets and indicators and on the lack of guidance on how to collect evidence to inform whether a goal was achieved or not. Finally, the Honduran RBM framework was published in October 2020, during the government's response to the COVID-19 crisis and shortly before the hurricanes Eta and Iota hit the country the following month. While the framework built on the prior legal basis and on certain existing components such as strategic planning, the timing of its publication implies that the real possibilities for its effective implementation as a whole were limited.

The CoG of Honduras could therefore envision streamlining the existing RBM framework for a better articulation of its components and more effective implementation. In the short term, the government could

define a smaller selection of crosscutting policy priorities endorsed by the president and elaborate a specific action plan for their delivery while ensuring that sufficient resources, both human and financial, are designated to implement them. Countries like the United Kingdom and the United States have developed a comprehensive RBM framework based on a defined set of priorities and performance information (see Box 3.1). This can help foster synergies across components and entities while aligning with overarching objectives.

### **Box 3.1. The RBM frameworks in the United States and the United Kingdom**

#### **The United Kingdom**

In 2021, the UK Government updated its integrated planning and performance framework, which defines how it sets priorities, plans activities, allocates resources, and monitors progress. Thus, this framework comprises several processes led by different institutions at the Centre of Government. These include: 1) Spending Reviews, led by the Treasury, which act as the multi-annual planning process; 2) Outcome Delivery Plans, which are the annual planning instruments for each department, based on the orientations of the Spending Review and discussed with both the Cabinet Office and the Treasury; 3) the Budget, also prepared by the Treasury and aligned with the planning instruments; and 4) several reporting instruments that document progress towards the expected outcomes, both for internal management purposes and for public accountability. Each of these processes has its own guidelines that detail the expected contributions and technical standards expected from each stakeholder.

#### **The United States**

As mentioned in chapter 2, in the United States, the Government Performance and Results Modernization Act of 2010 updated the performance framework established in 1993. The Act establishes the key foundations for departmental and cross-agency strategic planning; requires entities to produce performance plans; defines quarterly data-driven reviews of progress; and mandates open publication of the performance information. The Office of Management and Budget (OMB) leads this implementation of the RBM framework from the centre of government. Each department and agency is to appoint a Performance Improvement Officer to co-ordinate application of the framework across the government. These senior officials constitute the Performance Improvement Council, which assists OMB in the implementation of the framework, resolves crosscutting issues, and helps share good practices.

Source: (Government of the UK, n.d.<sup>[5]</sup>), <https://www.gov.uk/government/publications/planning-and-performance-framework/the-governments-planning-and-performance-framework>; (Government of the United States, n.d.<sup>[6]</sup>), [www.performance.gov](http://www.performance.gov).

Building on this experience, and in the longer term, the CoG could design and implement a revised RBM framework keeping the essential instruments and simplifying the guidelines sent to the ministries in order to increase compliance and impact. This would imply establishing a two-tier RBM framework with the following elements: one dedicated to top presidential priorities, with more in-depth instruments for planning, monitoring, and implementation; and one dedicated to overall government planning, to ensure basic standards throughout all government activity. Box 3.2 describes a similar system for implementing crosscutting priorities with a two-tier RBM framework in Colombia.

### Box 3.2. The planning and monitoring framework in Colombia

Colombia has a planning and monitoring framework for all government action, which is headed by the National Planning Department (DNP). The DNP is primarily a technical entity responsible for ensuring that the strategic vision of the government is reflected in the planning and budgeting process. The DNP is also responsible for the design and co-ordination of the results-based evaluation systems and elaborates annual reports with the findings of those evaluations.

To complement the DNP, the Presidency Office from two different mandates (2010 and 2018) established teams responsible for supporting compliance with a limited set of high presidential priorities (the Delivery Unit, created in 2014, and the Council for Digital Transformation, Management and Compliance, created in 2021). While the two structures changed slightly in form, both had the overarching objective of supporting line ministries in implementing cross-governmental priorities.

Source: (Ministry of Public Service, 2021<sup>[7]</sup>); (DNP Colombia, n.d.<sup>[8]</sup>); (González and Acosta, 2018<sup>[9]</sup>).

### ***A well-defined strategic planning framework, but gaps in implementation, especially in defining priorities***

The pillar of strategic planning is one of the best defined in the RBM framework. Given its capacity to define the expected public value (impacts/outcomes) and the policies, strategies and interventions needed to achieve it, the Institutional Strategic Plan 2019-22 (*Plan Estratégico Institucional 2019-2022*) (PEI) sets strategic planning as the central pillar around which the RBM framework revolves. Similarly, the General Framework of the Results-Based Management Model in Honduras states that, as the first pillar of the RBM, strategic planning is “the driving force of the entire Model because it directs public management towards common purposes” (Government of Honduras, 2020<sup>[11]</sup>). As outlined in Figure 3.2, the strategic planning pillar has three main components: global (national) planning, institutional planning and territorial planning. Together, these components constitute the National Planning System for the development of Honduras.

National planning thus sets the major sectoral and country strategic objectives. It “focuses on national development goals and targets for the medium and long-term, as well as in the achievement of impacts (public value) and in the articulation of institutional planning” (Government of Honduras, 2020<sup>[11]</sup>). The following section briefly describes the main documents of national planning in Honduras:

- The Country Vision (*Visión de País*) contains the principles, objectives and goals that are national priorities for the management of the country's social and economic development. The Country Vision describes the country's long-term aspirations in social, economic and political areas. With a time horizon of 28 years, Country Vision 2038 was launched in 2010 and is complemented by the 2030 National Agenda for Sustainable Development. This Country Vision document, the first launched by the government of Honduras, has four key objectives: the consolidation of Honduras as an educated and healthy nation able to remove extreme poverty and have a strong social security system; the consolidation of Honduras as a developed democracy, able to maintain the security of the country while removing violence; the consolidation of Honduras as a productive country generating opportunities and jobs while making sustainable use of its resources and reducing environmental vulnerability; and the consolidation of Honduras as a modern, responsible, efficient and competitive State (Diario Oficial de la República de Honduras, 2009<sup>[10]</sup>).
- The National Plan (*Plan Nacional*, PN) contains the strategic guidelines and progress indicators that must be implemented in two periods of 12 years to achieve the objectives. After the first implementation period, the objectives must be reviewed and reformulated for the second period. The revision process for the second period will take place during 2022. In order to achieve the

Country Vision objectives, the first period of the National Plan defined for the period 2010-22 comprises 11 strategic guidelines and 65 indicators. The guidelines are:

- sustainable development of the population;
  - democracy, citizenship and governance;
  - poverty reduction, asset generation and equal opportunities;
  - education and culture as means of social emancipation;
  - health as a basis for the improvement of living conditions;
  - security as a prerequisite for development;
  - regional development, natural resources and the environment;
  - productive infrastructure as an engine of economic activity;
  - macroeconomic stability as a foundation for domestic savings;
  - country image, competitiveness and development of productive sectors;
  - and climate change adaptation (Diario Oficial de la República de Honduras, 2009<sub>[10]</sub>).
- The Strategic Government Plan (*Plan Estratégico de Gobierno*, PEG) operationalises the National Plan for every presidential term. The PEG is a medium-term government plan composed of policies, programmes and projects that each government administration should implement. The PEG addresses the way in which that particular administration intends to contribute to the achievement of the goals and improvement of the indicators in each of the strategic pillars of the National Plan (Diario Oficial de la República de Honduras, 2009<sub>[10]</sub>). The actions to be implemented by each institution to meet the PEG goals are reflected in Strategic Institutional Plans (*Planes Estratégicos Institucionales*, PEI), which are mid-term planning documents that institutions are mandated to develop to comply with the PEG.
  - Aligned with the Country Vision, Honduras has also defined its own 2030 National Agenda for Sustainable Development (AN-ODS). Just as in the case of the Country Vision, the AN-ODS works as another overarching guiding document, but in this case without further operationalisation within the medium term or annual strategic and operational documents. To facilitate the internal coherence of the strategic planning system, the Honduran administration has presented an alignment of the main AN-ODS goals with the central objectives contained in the Country Vision document (PEG, 2018-2022, 2018).

Although not included in the RBM framework, a draft Sustainable Reconstruction Plan (*Plan de Reconstrucción Sostenible*, PRDS) was launched by the government in 2021 as an *ad hoc* planning instrument to replace the losses caused by natural disasters and strengthen sustainability and resilience. According to the government of Honduras, the PRDS becomes the medium-term instrument for both the fundamental objectives of the Country Vision for the year 2038 and the National Agenda. Nevertheless, it is not clear how this new document fits within the current planning system.

Concerning the institutional actors in charge of co-ordinating the planning system, the first PEG was formulated for the period 2010-14 under the direction of what was then the Secretariat for Technical Planning and External Cooperation (*Secretaría Técnica de Planificación y Cooperación Externa*, SEPLAN). In early 2014 several reforms were made to the General Law on Public Administration, including the creation of the Secretariat for the General Co-ordination of Government (*Secretaría de Coordinación General del Gobierno*, SCGG), which took over the SEPLAN functions and consequently, was the entity in charge of preparing and co-ordinating implementation of the PEGs for the periods 2014-18 and 2018-22. As described in Chapter 2, the SCGG, dissolved in 2022, managed and co-ordinated the National Development Planning System. In accordance with Executive Decree 266–2013, the SCGG conducted the role of strategic planner within the framework of the Country Vision and the National Plan, defining general policies and the allocation of resources to achieve the objectives defined in the annual and multi-annual strategic plans by sector, as well as in the core strategic documents of the nation themselves. In

this vein, within SCGG the Presidential Directorate for Strategic Planning, Budget for Results and Public Investment (*Dirección Presidencial de Planificación Estratégica, Presupuesto e Inversión Pública*, DPPI) was the main body in charge of the national planning component, and more particularly was tasked with identifying and defining strategic priorities as well as formulating both a national strategic planning proposal that takes the form of the multiannual PEG mentioned above, and an Annual Strategic Plan.

The Annual Strategic Plans seek to align with and further concretise the medium-term programmes projected in the PEG, which in turn should align with the National Plan and the Country Vision (Diario Oficial de la República de Honduras, 2014<sub>[11]</sub>). For the execution of these orientations, the sectoral cabinets were responsible for formulating Sectoral Strategic Plans, which contained the particular objectives and projects to be implemented per sector in line with those (pluri)annual strategic plans – and therefore necessarily with the Country Vision (and the AN-ODS 2030) and the National Plan. Ultimately, each public institution was mandated to develop its own Annual Operational Plan (POA) to structure its activities within the framework of the wider sectoral (and hence national) plans over the period of a year. These POAs become critical for the functioning of the planning system, in that they embody the instruments through which national strategic priorities are aligned with the budget (Diario Oficial de la República de Honduras, 2009<sub>[10]</sub>).

Honduras has expanded its planning framework since 2006 to define both the country's long-term strategic objectives and their translation into shorter-term plans. In contrast to the previous situation, when Honduras did not have a national strategic plan and the planning function was dispersed among various institutions, the country adopted both the Country Vision 2010-38 and the National Plan 2010-22, and defined an articulated and ambitious legal commitment to strategic planning. Moreover, a substantial effort has been made by the Honduran public administration to articulate these major programmes in the medium and short term through the PEGs, the PEIs, and the POAs. Indeed, these plans have favoured some alignment of the state's key objectives with the existing budget. Thus, there exists a clear framework determining not only the country's long-term strategic objectives but also the way in which those have to translate into shorter-term plans. That said, the country's strategic planning framework – in particular the national planning component – still faces considerable challenges that weaken its effectiveness.

On paper, the National Planning System provides flexibility to incorporate new priorities into the planning process through an annual review of the PEG. However, the formal attributes of the system do not in practice allow for effective implementation of this process. The Honduran institutions have an unclear prioritisation system that constrains the practical functioning of the strategic planning framework. Public resources have always been limited, but the COVID-19 crisis has especially contributed to eroding their sustainability by significantly reducing countries' fiscal spaces across the world. As Chapter 1 reveals, this is also the case for Honduras, whose public finances are in a delicate situation. In these circumstances, establishing clear public priorities becomes essential for the smooth allocation of a limited budget to the most pressing programmes and policies. In this vein, the country's key national planning documents (the Country Vision, the AN-ODS 2030, the PEG, and the National Plan) establish a clear set of long-term priorities to which shorter-term documents must later adjust. To operationalise such priorities, the Honduran RBM framework provides for the development of instruments derived from each national planning document. However, the RBM framework reveals that only two instruments from five, those for formulating and approving public development policies and for defining and updating the AN-ODS, were developed in practice. The others related to the Country Vision and the National Plan as well as to the National Planning System have yet to be developed.

The lack of a formalised method or framework for governing the process of “priority setting” opens a large window to pursue any public policy of interest as long as it is somehow aligned with the overarching priorities established in the Country Vision/AN-ODS 2030/PEG and the National Plan. To facilitate this process, the SCGG conducted a yearly capacity-building exercise for all public institutions to present the PEG and the policy priorities defined therein. However, during the fact-finding mission, public officials pointed out that secretariats were usually not able to identify the central priorities of the government. As a



consequence, secretariats often face a multiplicity of priorities (those set in the national and medium-term strategic documents); and that multiplicity tends to translate into the de facto absence of priorities at all (2016<sup>[12]</sup>). The secretariats' institutional and operational plans are frequently referred to as the institution's roadmap towards the fulfilment of government priorities. However, even though these instruments consistently concretise broader plans and adapt them to the scope of the corresponding institution, they do not necessarily prioritise or reflect the priorities advanced by the government (and their potential evolution).

Finally, it should be noted that in 2018 an Office of Presidential Priorities was established (see Chapter 2). This institutional innovation reflected the perceived need to ensure greater focus on top presidential priorities. However, its operation was not later fully integrated into the strategic planning framework or the planning processes then led by SCGG, thus limiting its ability to effectively guide a cross-government prioritisation effort.

In line with Chapter 2 recommendations on creating a CoG performance framework, the CoG bodies could work to strengthen the prioritisation methodology in order to reduce and streamline the definition of government-wide priorities based on outcomes. These priorities can help translate and operationalise the government's programme into a clear roadmap for implementation across line ministries. In this regard, the prioritisation framework in the United Kingdom provides a relevant example for the Honduran government (see Box 3.3).

### **Box 3.3. Prioritisation in the United Kingdom: A focus on outcomes**

In 2010, the UK Government wanted to signal the priorities they wished to focus on for both civil servants and the public sector frontline – as well as for citizens. To this end, they created a dedicated cabinet sub-committee to identify the top priorities for the whole of government. The committee began by asking each department to put forward their priorities, which resulted in siloed and numerous priorities. The committee came to realise that the change they wanted to effect to meet the needs of citizens would only be achieved by departments working together – not just focusing on what they could do on their own. For example, in order to raise employment levels, it was vital that the policies and programmes of the Department of Work and Pensions be aligned with those from the Department of Innovation, Universities and Skills; the Department for Education; the Department of Business; the Communities Department; and the Department of Health. From the departmental priorities the committee thus brokered a set of priorities that reflected the administration's vision for change – and at the same time changed the way in which government operated through the need for cross-departmental agreement on programmes to achieve the results desired, and how progress would be measured. By working collectively and focusing on results, the government had a stronger chance to achieve something in their time in office.

More recently in 2021, the government of the United Kingdom introduced “Outcome Delivery Plans”, building on and improving the previous Single Departmental Plans. These plans set out how each UK Government department is working towards the delivery of its priority outcomes. Outcome Delivery Plans place a greater emphasis on joint working between departments, enabling them to plan together to deliver shared outcomes. Outcome Delivery Plans also set out plans for delivering critical enabling activities that are crucial to the successful delivery of outcomes, including: attracting and investing in great people; embracing new ideas; and strengthening functional expertise to support the delivery of better outcomes.

Additionally, Outcome Delivery Plans set out how departments are working towards becoming more sustainable, and how work contributes to the delivery of the United Nations Sustainable Development

Goals (SDGs) and the government's equality objectives, to ensure government departments contribute to these overarching whole-of-government priorities.

Source: Internal report prepared by Ray Shostak in the context of the Centre-of-Government Review of Brazil.

### ***The SCGG: A well-identified body but with limited capacity to co-ordinate the planning framework***

As of November 2021, the SCGG was responsible for ensuring a co-ordinated approach to strategic and operational planning across government. The role of the SCGG did not limit itself to the identification of priorities and the design of strategic plans; it was also responsible for co-ordinating the formulation and implementation of those plans. Within the SCGG, the Presidential Directorate for Strategic Planning, Budgeting and Public Investment (DPPI) communicated strategic priorities within the government, socialising them in the annual training day for the formulation of the POAs (Diario Oficial de la República de Honduras, 2014<sub>[11]</sub>). The DPPI was in charge of ensuring that the initiatives of the state secretariats were aligned with the government's strategic priorities; it additionally reallocated resources to meet strategic priorities, and helped other government institutions co-ordinate the implementation of strategic plans. Indeed, prior to approval by the President of the Republic, all these sectoral strategic and operational plans (including the goals, products and results foreseen in the PEG) needed to be authorised by the SCGG (Diario Oficial de la República de Honduras, 2014<sub>[11]</sub>). This implies a number of things. First, there needs to be constant communication between the SCGG and each institution's UPEG (*Unidad de Planeación y Evaluación de la Gestión*), which constitutes the administrative unit in charge of designing and evaluating their respective POA. Second, all the programmes, plans and policies across all levels of government must be assessed by the SCGG to ensure compliance with the relevant strategic plans. And third, the SCGG is entitled to push back any initiative that is not appropriately aligned with the relevant strategic documents. With the new government, this secretariat was dissolved and replaced by the Secretariat for Strategic Planning and the Directorate for Results-Based Management (DIGER). Nevertheless, many of the challenges and opportunities identified below are common to most Latin American countries and are likely to remain regardless the new institutional arrangements.

Overall, the SCGG had a clear formal mandate as guarantor of the proper functioning of the system, responsible for overall co-ordination of the country's strategic priorities, as well as for providing the guidelines that allow the secretariats to develop their own (sectoral) strategic plans with a focus on results. It is worth noting the existing co-ordination between the SCGG itself and the UPEGs; that reinforced the former's role in examining and certifying the alignment of any investment with planning instruments and the RBM model. The existence of a widespread planning practice in the public administration on which programmes can be based, together with the current institutionalisation of a central planning function, constituted significant steps forward from the previous situation.

However, there was a divorce between planning theory and practice, which was boosted by the formally strong – but weak in practice – supervisory role of the SCGG. Priorities led by the presidency and policies adopted by state secretariats in recent years have frequently diverged from the objectives set in the mid-term planning documents. Therefore, the leadership role of the SCGG in the planning framework was often bypassed by emerging priorities or new initiatives outside its purview. Thus the ability to ensure coherent cross-government interventions, and to connect long-term outcomes with the day-to-day decision-making, was more limited than what the formal planning framework suggested.

The supervisory role conferred to the SCGG within the national planning framework induces some rigidity in the system, which is associated with the frequent “bypassing” of the framework. As mentioned above, the SCGG managed the National Planning System for the development of Honduras, not only by identifying and defining strategic priorities but also by co-ordinating the implementation of strategic plans, for which

the SCGG assessed secretariats' plans and programmes to ensure compliance with the main strategic documents. The role of the SCGG in ensuring the alignment of any policy with strategic priorities was key to guaranteeing implementation of the national planning; however, the fact that all programmes had to be overseen by the SCGG reduced some degree of flexibility while limiting the urgency with which certain priority decisions were made. This challenge becomes particularly relevant when the country is faced with an exogenous shock that requires rapid action from and mobilisation of resources by the public administration, a situation recently faced by Honduras given the outbreak of the COVID-19 crisis and the Iota and Eta hurricanes. In this case, the SCGG provided instructions to each secretariat to modify its respective POA and budget. However, the assessment process by the SCGG remained the same (i.e. lengthy and rigid), limiting the possibility of secretariats to adapt quickly in their responses to both crises.

In addition to slowing the policy-making process, the need for the SCGG to assess every public initiative was also a challenge in substantial terms. When assessing any programme or initiative, the SCGG had the mandate of ensuring the alignment of projects with the country's existing priorities set in the national and sectoral strategic plans. However, it had no power to assess new priorities that could diverge from those plans, and therefore it also lacked the power to give the green light to any proposal that necessarily deviated from those strategic plans with the objective of responding to an exogenous shock unexpected by the national planning framework.

This situation had given room for significant discordance between “theoretical” and “real” priorities and for a considerable gap between national/sectoral plans' theoretical content and their practical implementation. The development of the Sustainable Reconstruction Plan showed to some extent the disconnection between the planning system and the priority-setting process. The planning system's rigidity could be read not only as imposing the need for supervising and assessing every public programme's or policy's alignment with the relevant strategic documents, but also – and consequently – as preventing the SCGG integrating new priorities that emerged outside the current planning process. In this vein, despite each institution having its strategic and operational plans (which are necessarily aligned with the country's broader plans), a quick overview of the country's spending execution reveals that defence and military spending had sharply increased in comparison with other Country Vision/National Plan priority sectors (Secretaría de Finanzas (SEFIN), 2019<sup>[13]</sup>). In fact, spending on defence programmes has tripled since 2009, when the Country Vision and the National Plan were approved, whereas spending in health programmes (central in these two plans and the AN-ODS 2030 itself) has grown less than a 40% in the same time frame. The implication of this working scheme is what some public officials identified as the divorce between the country's planning and the executed policies in practice. Ultimately, while the National Planning System is formally described as a comprehensive system, in practice it is not guiding decision making on policy priorities.

The creation of the Office for Presidential Priorities in 2018 revealed that the government itself perceived this disconnection. Several countries have adopted a “two-tier” approach: a planning institution leads the overall RBM framework (including the development of departmental and sectoral plans) while a smaller team (a delivery unit or similar) supports the implementation of top priorities within that framework. The creation of this Office could have led to a similar arrangement with the SCGG. However, insufficient engagement between those units contributed to the divorce between the formal planning processes and the priority objectives pursued by the president and other government leaders.

Moving forward, there is a need to strengthen the governance of the RBM framework and to increase compliance by entities. There are also vertical co-ordination challenges with subnational governments, which are addressed in Chapter 2. With regard to the governance side, the government should support the co-ordinating and leadership mandate of the Secretariat of Planning or any other CoG body designated to undertake this role for sound implementation. To that end, the government should define clear roles and responsibilities for the different pillars and components of the RBM framework and empower the CoG entities leading them. In addition, efforts should be made to widely communicate these roles and

responsibilities to line ministries and CoG institutions to raise awareness and to ensure clarity across public entities. The establishment of simple protocols to clarify the connections between the different CoG units could also help provide the guidance needed to effectively conduct their co-ordinating mandate of the RBM framework and provide a better articulation of the National Planning System.

In terms compliance of entities with the RBM framework obligations, the government could, as mentioned above, focus on a selection of well-defined goals to ensure that planning and priorities are aligned with the budget, and facilitate co-ordination from the CoG to help the ministries deliver. Ensuring systematic monitoring of obligations is key to measuring performance and could be used to motivate good performers to increase compliance by establishing incentives in the form of rewards, as highlighted in Chapter 4. For instance, the government of Chile has a monitoring system with incentives for performance (see Box 3.4). Moreover, publishing the performance information in an open format to use citizen monitoring is an additional incentive that can also motivate public bodies to improve compliance and increase transparency.

### Box 3.4. The monitoring systems and accompanying incentives for performance in Chile

The Chilean monitoring system has three main actors: the Ministry of Finance, the Ministry of Social Development, and the line ministries. The system is comprised of four subsystems that monitor the following elements:

- The H Form (*Formulario H*): a document that accompanies the Budget Bill and comprises performance indicators that include qualitative information on public goods and services. This form is under the responsibility of the Ministry of Finance.
- Programme monitoring with the objective of following up on programme execution and measuring progress against targets, under the responsibility of the Ministry of Finance.
- Social programmes monitoring, under the responsibility of the Ministry of Social Development.
- Internal management indicators (*Indicadores de Gestión Interna*) that focus on internal processes and procedures.

In parallel, there are three main mechanisms to create incentives for performance:

- The Management Improvement Programme (*Programa de Mejoramiento de la Gestión*) that grants bonuses to public servants who reach specific targets.
- Collective performance agreements (*Convenios de desempeño colectivo*) that encourage teamwork within work units towards annual institutional targets.
- Individual performance agreements (*Convenios de desempeño individual*) that set strategic management targets for every civil servant.

Source: Irarrazaval and Ríos (2014<sup>[14]</sup>), *Monitoreo y Evaluación de políticas Públicas*, [https://www.researchgate.net/publication/267694798\\_Monitoreo\\_y\\_Evaluacion\\_de\\_politicas\\_Publicas](https://www.researchgate.net/publication/267694798_Monitoreo_y_Evaluacion_de_politicas_Publicas).

### ***Budgeting for Results: Formal references but without actual implementation***

An important pillar of the RBM framework in Honduras is Budgeting for Results (BfR). According to the government, BfR constitutes the “bridge” linking strategic planning with the allocation of public resources (Secretaría de Coordinación General del Gobierno, 2019<sup>[15]</sup>), and it was designed as a tool to achieve the country’s strategic goals. On the one hand, planning would determine the outcomes and targets to be achieved as well as the strategies and interventions to achieve them. On the other, the Medium-Term Fiscal Framework (MFMP) – a legal figure approved by Decree No. 25-2016 establishing the country’s new Fiscal Responsibility Law – would determine the overall level of revenues and expenditures possible

in a sustainable scenario (Government of Honduras, 2016<sup>[16]</sup>). Based on such projections, the MFMP would likewise define the allocation of public resources by sector and institution according to the priorities established in the planning instruments. The MFMP is thus a management tool for making strategic decisions on fiscal policy for the central government, local governments and other entities. It includes multi-year fiscal projections of revenues, expenditures and financing that express overall indicative ceilings for these variables and must be updated annually, with four-year projections (Article 22 of Decree No.25-2016) (Government of Honduras, 2016<sup>[16]</sup>). Within the framework of a fiscal responsibility law, a four-year fiscal framework is prepared and updated annually, in which both real macroeconomic variables and the corresponding financial flows are projected, so that the basic fiscal, payment and monetary balances can be made compatible. In addition, a multi-annual budget is formulated that articulates the projections with the calculation of revenues and expenditures of each of the entities that make up the public sector.

As the institution responsible for implementing the RBM framework, the SCGG was formally in charge of the regulation and co-ordination of the National Planning System and its link with the budget. The legal framework of the SCGG indeed provided it competencies not only in strategic planning and in the definition of public policies, but also – via the articulation of the Budget Subsystem and the Public Investment Programme – in the allocation of resources for the achievement of the objectives defined in the PEGs (Diario Oficial de la República de Honduras, 2013<sup>[17]</sup>). More concretely, the DPPI was the institution legally responsible for ensuring that public expenditure policy has a development focus that guarantees achievement of the objectives of the PEG and the financing of government priorities. It did so by allocating sectoral spending based on the priorities established in the National Planning System, consistent with the annual and multi-annual fiscal framework, and by defining institutional budgets (through the POAs) based on strategic planning in co-ordination with the Ministry of Finance (SEFIN) (BCIE, 2020<sup>[18]</sup>). The SCGG, and now the SEP, was therefore responsible for:

- proposing, in co-ordination with SEFIN, the allocation of resources for achieving the objectives defined by the President of the Republic within the Macroeconomic Framework in the Annual Strategic Plan and the Multiannual Strategic Plan
- analysing, and as appropriate proposing, amendments to the Budget for the president's approval
- commencing, guiding and co-ordinating with SEFIN the process of formulating the draft General Budget of Income and Expenditure of the Republic, the General Budget Provisions Law, and the Public Investment Programme (Diario Oficial de la República de Honduras, 2018<sup>[19]</sup>).

To this end, and in compliance with Article 18 of the Organic Budget Law, the SCGG was responsible of preparing annually, for approval by the President of the Republic, the draft Annual Budget Policy to which the bodies and agencies of the public sector must adhere. In its preparation, it should co-ordinate with the SEFIN and the Central Bank of Honduras. The Annual Budget Policy shall establish the guidelines for the formulation of the draft General Budget of Revenues and Expenditures of the Republic by the SEFIN, and the Annual Budget Policy should include, among others, the objectives, priorities, orientations and estimates of the maximum amounts of allocable credits, globally and to each organ or agency of the state. To this end, the SEFIN shall provide the SCGG with the Macroeconomic Framework and the Annual and Medium-Term Expenditure Framework, both consistent with the fiscal, monetary and credit policies and goals. Likewise, the Annual Budget Policy shall contain the guidelines for the formulation of the General Budget Provisions and the Public Investment Programme, which will be prepared by the SEFIN in close co-ordination with the SCGG.

Honduras has made significant progress in creating a legal framework for budgetary governance. The relationship between planning and budgeting has been strengthened, for example, by giving the SCGG the task of certifying that the budget proposal prepared for approval by the National Congress is formulated in accordance with the guidelines and indicators of the National Plan and the Country Vision. Consequently, this has led the SEFIN and the SCGG to agree on methodologies. As mentioned above, the country has also passed a fiscal responsibility law in accordance with which a four-year fiscal

framework is prepared and updated annually. The framework projects real macroeconomic variables and the corresponding financial flows, so that the basic fiscal, expenditure and monetary balances can be made compatible. Similarly, a multi-annual budget is also formulated, articulating the projections with the calculation of revenues and expenditures of each of the entities composing the public sector (BCIE, 2020<sup>[18]</sup>).

As with the strategic planning framework, even though the SCGG and the SEFIN had committed to take action to articulate the planning and budgeting processes so that resource allocation is oriented towards strategic development results and to promote higher-quality public spending, the actual budgeting practices differ from the formal dispositions. The SCGG had not been able to co-ordinate with SEFIN to establish a proper link between the plans' objectives and the budget. In practice, the role of the SCGG was limited to providing technical assistance to public institutions for the elaboration of their POAs, while SEFIN led the budget preparation independently from the planning instruments described above.

Moreover, the Honduran BfR framework in practice focuses on inputs, activities and products, and not on results per se. Among other things, this avoids agencies from working together to produce pertinent indicators. Indeed, to assess the effectiveness of spending, several indicators have been launched that measure the creation of products, but not outcomes. Thus, while the country's performance budgeting in past decades might have helped drive accountability, it has often concentrated on processes and activities. When considering large complex issues that demand an understanding of the dynamics of how the various agencies' actions can influence each other, inputs and outputs may present a constrained scope to deal with those issues, preventing opportunities for achieving greater impact in programmes (OECD, 2019<sup>[20]</sup>). As a recent OECD study highlights, for complex challenges, "individual output targets fall short of addressing the underlying policy issues, which results in ministries having a narrower purview of what they can affect without considerations of systematic linkages across multiple sectors" (OECD, 2019<sup>[20]</sup>). Furthermore, if misconceived, output targets can foster incentives around activities less than ideal to tackle these challenges. Ministries could thus conduct suboptimal activities to deliver on broader outcomes.

The OECD fact-finding mission revealed three main reasons that explain the current overreliance on inputs, activities and outputs, rather than on outcomes. First, there is a lack of methodology to define programme structures using a results-based management approach, which has led to the misidentification/non-identification of outcomes and the rather easier consideration of outputs – hence sometimes generating budgetary programme structures inadequate for the strategic results defined in the planning. Second, although the MFMP defines the allocation of public resources by sector and institution according to the established priorities, it does not necessarily do so through an outcomes-approach and tends to reinforce the prevailing output focus. Third, multi-sectoral co-ordination mechanisms are rare in the country, which often results in the generation of purely sectoral indicators that encourage an easy focus on sectoral outputs and products, rather than on multidimensional outcomes.

An initial effort in this area is the project led by the SEFIN in collaboration with the Inter-American Development Bank on "Strengthening the Budget for Results in the Public Sector of Honduras". This project aims to increase collaboration between the SEFIN and the then-SCGG in harmonising the current methodologies for planning and allocation of resources to strengthen implementation of the Budget for Results in the Republic of Honduras. However, at the time of preparing this report, the project was in preparation and its methodologies were still preliminary draft versions not yet implemented.

This challenge helps foster siloes, as assessed in Chapter 2. Lacking multi-sectoral co-ordination, many budgeting efforts have largely been focused at the state-secretariat level, where performance information is held to the ministry's objectives. The New Public Management model brought efforts to boost accountability by aligning structures with their own objectives and even measures for performance. While such a framework has helped many individual programmes comply with the targets established by the government, it has not facilitated cross-agency co-ordination or favoured a clear understanding of the complementarities of programmes or policies as a whole (OECD, 2019<sup>[20]</sup>). Furthermore, goals at the

secretariat level often incentivise officials to concentrate on their individual targets, hence limiting willingness to collaborate across offices. This sectoral way of proceeding is indeed recurrent in Honduras, where officials, immersed within their own institutional structures, tend to work towards objectives against which they are measured (at their own secretariat/unit level). With little incentive for collaboration or comprehension of linkages with other public programmes, performance budgeting could increase risks of duplication of efforts across the public administration. For example, the “With a Job You Live Better” (*Con chamba vivís mejor*) and “Job Now” (*Chamba ahorita*) programmes are two related policies targeted at unemployed people with considerable overlapping objectives.

Another key challenge faced by the BfR framework in Honduras refers to public institutions’ lack of ownership of the framework, which has resulted in weak articulation of the RBM model as a whole. As the Honduran Association of Municipalities pointed out in a seminal document nearly a decade ago, one of the core principles of the BfR (and RBM) framework is ownership: for such a framework to work, “it is important that institutions understand and value why they are proceeding in a particular way, and that stakeholders make commitments, organising the community around what has been agreed” (Ochoa, 2020<sup>[21]</sup>). However, as expressed by several public officials during the fact-finding mission, the BfR (and RBM) framework has not been sufficiently socialised across the different branches of government or, even more importantly, among those having a substantial say in budget formulation (i.e. the SEFIN).

This lack of socialisation of the BfR framework becomes particularly problematic when considering that in practice, actual leadership for the budgetary process remains with the SEFIN. Despite the powers formally vested in the SCGG to co-ordinate budgetary allocations with the SEFIN, critical operations have remained fragmented with the SEFIN guiding the process. There has not been sufficient agreement between the SEFIN and the SCGG to elaborate budget structures in accordance with strategic planning. In practice, this has translated into the SCGG (the DPPI specifically) having only the role of providing technical assistance to public institutions for the elaboration of their POAs, which falls very short of the competencies theoretically granted to the SCGG in budgetary terms. In sum, with a budget-wise pre-eminent institution that does not feel ownership of the BfR framework (SEFIN) and a budget-wise weak institution ensuring only procedural compliance with such a framework, the Honduran public administration lacked institutional figures that simultaneously had strong budgetary powers and actively drive the RBM system.

For all these reasons, despite the advancements in the creation of a legal framework to link budget with strategic planning, the budget process in Honduras remained comparatively weak. As discussed by Guess and Savage (2021<sup>[22]</sup>), economic analysis is often replaced by formal legal reviews by SEFIN for compliance purposes, leading to the approval of cost-ineffective projects. A very large proportion of the expenditures are fixed and inertial – leaving insufficient room for aligning the budget to new priorities – and analysis of performance is usually based on information about inputs rather than outputs and outcomes. Thus, it does not effectively contribute to managing for results.

There is thus a need to increase the alignment and coherence of the strategic planning and the budgeting for results components of the Honduran RBM framework. The government could first redefine the roles and strengthen the interactions between the SEFIN and the current Secretariat for Strategic Planning, or any other institution in the CoG undertaking this role, to ensure co-ordination and collaboration between both processes. In addition, special focus should be placed on improving the quality of planning, by systematically linking the budget plans to strategic policy goals. As suggested in other sections, the government could consider commencing with a few well-defined priorities to avoid large-scale discussions of the overall budget that could complicate the exercise. To that end, Box 3.5 provides the relevant example of Mexico, which developed a results-based budgeting system, and of Austria, which links performance indicators in the budgeting processes to strategic planning.

### Box 3.5. Result-based budgeting in Mexico

Result-based budgeting (RBB) attempts to link allocations to the achievement of specific results, such as outputs and outcomes of government services. In Mexico, the 2007 fiscal reform helped the government transition from an input-driven budget model to a result-based budget model. The law also stressed the need to develop a Performance Evaluation System (SED), defined as a set of methodological elements that allow an objective evaluation of programmes performance. The main co-ordinating actors of this RBB system include the CONEVAL and the Secretary of Finance and Public Credit (SHCP).

Several elements contribute to the implementation of an RBB process in Mexico. Firstly, budget programmes are linked to the achievement of the National Development Plan and the sectoral plan objectives. This is to ensure that public spending identifies the contribution to national priorities. The structure of the Plan and result-based budgeting policies have also facilitated identification of the strategies that drive the achievement of the SDGs, at the level of both sectoral and budgetary programmes.

Moreover, the federal government has an online Budget Transparency Portal that presents performance information in a way that can be easily interpreted by users. It also provides several open datasets that can be used by analysts and researchers. This contributes to greater transparency in the execution of public programmes. However, the articulation of performance results and actual budgeting remains an area for improvement. Indeed, performance information is mostly used as a tool for performance management and accountability, rather than as a tool for resource allocation. The 2019 OECD report on Budgeting and Public Expenditures highlights that “not having a formal mechanism to consider evaluation findings in the resource allocation process is a key limitation for using evaluation evidence in the budget process”.

#### Linkages in Austria between strategy and budget

The performance budgeting system in Austria requires that the outcome objectives of the budget chapters align with international strategies (e.g. EU 2020), the federal government’s programme and sectoral strategies (e.g. Strategy for Research, Technology and Innovation). In the annual budget, each outcome objective is described in detail. Line ministries must give reasons why they have chosen a certain objective and, where possible, describe links between the objective and overarching strategies. For example, in the chapter 20, “Labour market”, there are several objectives that aim to reduce specific forms of unemployment. The objectives and the indicators to measure performance are linked to the national targets of the EU 2020 Strategy.

During budget preparation, the Federal Performance Management Office in the Federal Ministry for Civil Service and Sport provides quality assurance of the proposed objectives and indicators, including checking the alignment of objectives with national and sectoral strategies. If the objectives and indicators do not fulfil the quality criteria, the Federal Performance Management Office will make recommendations to the line ministries to amend the draft during the drafting phase. In addition, it publishes evaluation results after the *ex post* evaluation phase of the performance information.

*Source:* Adapted from OECD (2019<sup>[23]</sup>), *OECD Good Practices for Performance Budgeting*, <https://dx.doi.org/10.1787/c90b0305-en>; OECD (2019<sup>[24]</sup>), *Budgeting and Public Expenditures in OECD Countries 2019*, <https://dx.doi.org/10.1787/9789264307957-en>; (Government of Mexico, n.d.<sup>[25]</sup>), [www.transparenciapresupuestaria.gob.mx/](http://www.transparenciapresupuestaria.gob.mx/).



## Conclusion

While Honduras has in put in place clear procedures for strategic planning and clear mandates for the implementation of the planning and budgetary system, multiple gaps still remain for the establishment of a coherent government performance framework focused on results. First, the complexity of the existing RBM framework hinders its effective implementation as well as its potential impact. As a consequence, the strategic planning and budgeting for results components often operate disjointedly, despite their interdependence. Second, the effective implementation of these components differs significantly from the formal prescriptions set by the RBM framework. In practice, key stakeholders seek to comply with the RBM formalities without substantively delivering on its purpose. Third, the RBM framework presents certain rigidities that limit the capacity to adaptively respond to emerging crosscutting priorities; thus the priority-setting, policy-making and budgeting processes are frequently divorced from RBM instruments. Hence, when new priorities emerge, they are usually disconnected from the RBM framework.

## Recommendations

### ***Strengthening the Honduran RBM framework for more effective implementation***

- Streamline the existing RBM framework for better articulation of its components and a more effective implementation.
  - In the short term, define a selection of crosscutting policy priorities endorsed by the president and elaborate a specific action plan for their delivery while ensuring that sufficient resources, both human and financial, are designated to implement them.
  - In the long term, design and implement a two-tier RBM framework with the following elements: the first dedicated to top presidential priorities, with more in-depth instruments for planning, monitoring and implementation; and the second dedicated to overall government planning, to ensure basic standards throughout all government activity and the monitoring and achievement of sectoral goals.

### ***Improving implementation of the strategic planning framework***

- Strengthen the prioritisation methodology in order to reduce and streamline the definition of government-wide priorities based on outcomes for the performance framework recommended in Chapter 2. These priorities can help translate and operationalise the government's programme into a clear roadmap for implementation across line ministries.
  - Redefine a clear methodology to assess, discuss, set the scope for, prioritise and agree on the core issues for priorities.
  - Involve relevant stakeholders from line ministries ensure awareness and increase buy-in, including technical and administrative staff.
  - Involve beneficiaries, citizens and other key stakeholders outside government during the planning process, monitoring and the evaluation process. To this end, create detailed guidelines and toolkits to integrate stakeholder engagement and citizen participation within the planning cycle.
- Organise capacity-building workshops, targeted to senior management and other civil servants, in the different areas that constitute the RMB framework.

### ***Supporting the governance of the RBM framework to increase compliance***

- Support the co-ordinating and leadership mandate of the CoG body designated to undertake this role for sound implementation.

- Define clear roles and responsibilities for the different pillars and components of the RBM framework and empower the CoG entities leading them.
- Widely communicate these roles and responsibilities to line ministries and CoG institutions to raise awareness and to ensure clarity across public entities.
- Establish simple protocols to clarify the connections among the different CoG units to provide the guidance needed to effectively conduct their co-ordinating mandate of the RBM framework and offer a better articulation of the National Planning System.
- Focus on a selection of well-defined goals to ensure that planning and priorities are aligned with the budget and facilitate co-ordination from the CoG to help the ministries deliver.
  - Ensure systematic monitoring of obligations to measure performance and motivate good performers in order to increase compliance by establishing incentives in the form of rewards.
  - Publish the performance information in an open format to use citizen monitoring as an additional incentive that can also motivate public bodies to improve compliance and increase transparency.

### **Increasing the alignment and coherence of strategic planning and budgeting for results**

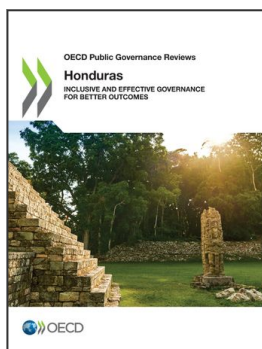
- Redefine the roles of and strengthen the interactions between the SEFIN, the Secretariat of Planning, the DIGER or any other institution in the CoG undertaking this role, to ensure co-ordination and collaboration between both processes.
- Improve the quality of planning by systematically linking the budget plans to strategic policy goals, developing a results-based budgeting system that links performance indicators in the budgeting processes to strategic planning. Commencing with a few well-defined priorities could help facilitate the process.

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