

United Nations Development Program

Tools for the Transparency Commissions

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1. ADMINISTRATIVE CORRUPTION. 2. TRANSPARENCY

Prologue

The United Nations Development Program (UNDP) has initiated the publication of a series of documents related to the promotion of the topics of transparency and the fight against corruption in the framework of the project, "Municipal Transparency in Honduras Promotion".

This project, executed by the civil society and the Mayors' offices in nine Municipalities with technical assistance from the National Commission of Human Rights and the UNDP in Honduras, has as its goal to fortify the local government by promoting healthy management, transparency and participation of the public municipal resources. Nine pilot municipalities have been located in the departments of Copán, Ocotepeque, Cortés and the Bay Islands and will constitute the base of this development process for transparent practices at the local level.

With the publications of *A Local Experience of Transparency in Honduras*, of the *Tools for the Civil Commissions of Transparency*, a *Code of Ethics Proposal for Municipal Officers and employees* and of the *United Nations Convention against Corruption*, the United Nations Development Program is trying to provide, to the particularly general public and to the local protagonists of transparency in particular, a series of tools and experiences that are expected to be a support for the realization of their local initiatives.

Numerous studies and our own experience have demonstrated that development cannot be reached without the essential components that are transparency and civil involvement. What is mentioned previously is due to the fact that corruption harms first, those who are most vulnerable, consolidates social inequality and compromises the equal access of all civilians to their rights.

We would like to express our gratitude to the Municipal Mayors of Santa Rosa de Copán, Nueva Arcadia, Florida, Santa Rita de Copán, Copán Ruinas, Ocotepeque, San Marcos de Ocotepeque, Puerto Cortés and Santos Guardiola, and to their Civil Commissions of Transparency and the other institutions and projects who we have accompanied with the "Municipal Transparency in Honduras Promotion" project, and particularly to the Mennonite Commission of Social Action (MCSA), the Local Auto Management Development Project for the Reduction of Poverty in Northern Copán, the Christian Integral Development Organization in Honduras (CIDOH), the Rural Municipal Fortification Project, Second phase (PROMUR II) and the Environmental Management Program in the Bay Islands (EMPBI). We express our special gratitude to the National Commission of Human Rights (NCHR) because we have jointly supported the construction of the local transparency processes in Honduras.

With the present publications we intend to provide a new contribution in support to the local initiatives for the promotion of transparency and for the fight against corruption that will constitute a true hope that the management of public resources to be a base for an equitable and sustainable human development that will favor the same opportunities for everyone.

Kim Bolduc
UNDP Resident Representative
in Honduras

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Introduction

"There is a great need for a school here, but the corrupt stole the money" is a slogan used in a recent campaign of sensibilization to the effects of corruption in Honduras¹. For the protagonists of development, it is evident everyday that transparency and the fight against corruption are two indispensable conditions needed in order to have a fair and equitable world, that favors everyone with the same options. In effect, corruption prevents the development, consolidates social inequality and violates human rights.

The bosoms of the project where these tools were applied and/or developed that are presented here took place from February to December 2004 by the United Nations Development Program (UNDP). Its objectives was to support nine Transparency Commissions - citizen entities of social controller - in nine municipalities of Honduras with the purpose of promoting a transparent management of resources at the local level and therefore permit the fortification of local governance and finally human development.

This experience has been documented in two publications. A document titled *Experience of a local transparency in Honduras* which summarizes the experience that permitted the development of several gathered tools in this document, presented in a general context of the experience, the implementations of the project and a balance of results Just as a series of lessons learned. The present publication, *Transparency Commission Tools*, pretends to issue a series of tools divided in four chapters: the election of the Commission, legal framework of the Transparency Commissions, management of complaints and social audits. In each chapter, a small text serves as an introduction of the subject at hand. The tools are the ones that develop the Transparency Commissions in their everyday work in order to exceed the challenges of their mission. This manual is destined for Commissions already operating who will find several helpful documents that can help in the fulfillment of their duties and the protagonists interested in implementing a Transparency Commission.

Both publications share the same goal. The purpose is to put at the disposal of all the protagonists of development and all of the citizens a series of tools and documents that permit the sharing of experiences and identify good practices for a possible reproduction, be it in Honduras or other countries, this type of initiative that promotes citizen involvement, improvement of local governance and strengthen democracy.

¹ Campaign Developer by the Federation of Private Organizations for the Development of Honduras (FOPRIDEH)

■ ■ ■ ■ ■ ■ ■ ■ Chapter 1 ■ ■ ■ ■ ■ ■ ■ ■

The election of a Transparency Commission

4 documents:

- Credential to participate in the election of the Board of Representatives
- Open town council announcement
- Elaborated profile example for the candidates for Municipal Commissioner
- Special Record. Commissioner and Transparency Commission Election

Step by step election

1. Election of the Board of Representatives

What is the Board of Representatives?

The Board of Representatives is the Assembly of the Transparency Commission. It has power of control over it, it can remove members, it can choose new members in the case of vacancies, give recommendations to the Commission, etc.

Who are the Board of Representatives?

The Board of Representatives is composed of representatives of the Municipal Organized Civil Society (according to the size of the municipality, between 15 and 25 members). The members of the Board are elected for two years. It is presided by a Board of Directors of three members that cannot run for membership of the Transparency Commission.

How is the Board of Representatives elected?

- a. Each municipal organization sends a properly accredited representative to the open town council. The organization at the same time presents their candidate for the Municipal Commissioner position (see document 1).
- b. In the open town council, it proceeds to the election of the members of the Board. There are a defined number of vacancies per sector (geographical or social) in the Board of Representatives, this number determined by the size of the sector (for example, the Association sector is usually more developed; it habitually has a lot of representatives).

The following step is Municipal Commissioner and the Transparency Commission election.

2. Commissioner and Transparency Commission election

Who can be a Municipal Commissioner candidate or be part of the Transparency Commission?

The requirements of candidates for Municipal Commissioner and consequently as a member of the Transparency Commission are the following:

- Honduran citizen
- 25 years or older
- Resident in the Municipality where he/she will fulfill the position
- Enjoy complete civil rights
- No blood relatives to the second or third degree in Municipal Authority
- Not a public officer or employee in the Municipality with administrative post, except for academic or social assistance of this municipality

Other than these requirements, the Civil Society defines a profile (see document 3) that specifies and completes the minimum requirements demanded by the Municipal Law. Several elements of this profile like the fact of not being an activist or militant of a political party are retaken in the Regulation of the Commissioner and the Commissions (see document 2 in the following chapter).

How is the Transparency Commission elected?

The Board of Representatives chooses four candidates for the position of Municipal Commissioner. Of the four, one will be elected Municipal Commissioner while the remaining three will automatically be part of the Transparency Commission coordinated by the Municipal Commissioner.

A variation of this model varies when the Civil Society sees fit that the Transparency Commission has to have more than four members. In this case, in the election process of the four candidates for Municipal Commissioner, that fifth runner up will be joined with the other four candidates to be part of the Transparency Commission, but does not have the option of becoming Commissioner.

Election methodology and the independence of the Commission

The following election model used in Santa Rosa de Copan: The Civil Society, in a properly announced Assembly by the Transparency Commission, chooses 21 candidates in representation of the different sectors who, in an open town council, are presented to the Municipal Corporation who chooses the five members of the Transparency Commission. In this publication the methodology of election presented is different because it's considered that this control of the Municipal Corporations over the final decision of the members of the Transparency Commission carries too many risks of instrumentation of the Commission by the Corporation.

The fact that it is not the Municipal Corporation who elects the Transparency Commission implies a greater independence in respect of the Municipal Authorities. It has been observed that when the Municipal Corporation has the final decision on the Commission, it can feel compromised with the municipal government and sometimes have very little will to confront the complaints made against the Mayors Office. Another possibility is that the Municipal Corporation elects members in tune with the municipal authorities or those who have less will to truly control municipal affairs. Another possible scenario is that the Municipal Corporation pressures members of the Commission with threats of no reelection or not reelects members who are "too" active. With the model presented here where the Civil Society controls entirely the election process of the Commission, the possibilities of attempts to become independent are severely reduced.

Document 1: Credential to participate in the election of the Board of Representatives

CREDENTIAL

The undersigned parties who sign below, in representation of _____
(Name of Organization or Community)

We authorize Mr. (Mrs.) _____ as our representative to participate in the open town council for the election of Municipal Commissioner and of the Transparency Commissioner of the Municipality of Ocotepeque, Ocotepeque.

Our candidate for Municipal Commissioner is Mr. (Mrs.) _____
person who carries our full trust and credibility to hold such an important post.

Place and Date

Presidents Signature

Secretary Signature

Document 2: Open Town Council Announcement

Open Town Council Announcement

Through this medium the Municipal Corporation of this term, protected by article 25 subsections 9 of the Municipal Law and through the resolution in session of corporation according to Record No. ____ from July 22nd, summon to Session of Open Town Council as sole point of the agenda the election of the Municipal Commissioner and the Transparency Commission of this Municipality, figure that appears in Article 59 of Decree 127-2000 of the reforms of the same Law.

It is necessary for the organization to meet previously for the previously mentioned:

- a) Name a representative for the Open Town Council.
- b) Name a pre-candidate to Municipal Commissioner proposed for their organization.

This pre-candidate will be represented in this open Town Council by his/her representative.

It is indispensable to count with the presence of your organization with your respective credential and of the pre-candidate.

Said Council will take place in the Municipal Room, on August 24th at 8:00 p.m.

Erandique, Lempira August 8th 2001

Ricardo Leopoldo Reyes
Municipal Mayor

Note: Attached to this announcement you will find an informational bulletin.

Document 3: Elaborated profile example for the candidates for Municipal Commissioner

Municipal Commissioner Profile

At a personal level:

1. Impeccable behavior in the diverse aspects of his/her life in such a way that it sets an example in the community.
2. Economic situation does not limit action in post
3. Good personal presentation
4. Prudent
5. Helpful
6. Honest
7. Kind
8. Patient
9. Respectful
10. Generous

At a position level:

1. Basic knowledge of the law
2. Not a active militant in political parties
3. Impartial in all fields: political, religious, racial and gender
4. Ability to relate to different types of groups
5. Supportive to least favored
6. Recognized defender of justice
7. Capacity of investigation, management and decision
8. Demonstrate good will to practice in the position
9. Responsible and dedicated in his/her duties
10. No history or indication of corruption

Leadership qualities

1. Critical sense
2. Conciliator
3. Valiant defender of the Rights of the Town
4. Conflict solution perseverance
5. Dynamic
6. Futuristic view

Document 4: Special Record. Commissioner and Transparency Commission Election

Special Record

Gathered in the special session the Board of Representatives of the different sectors of the Civil Society of this Municipality, integrated by the following organizations:

Representative	Represented Sector
Lesli Toledo	Productive Sector
Doris Galdames	Environment Sector
Elisa Martinez	Association Sector
Denia Rodriguez	Productive Sector
Isabel Ochoa	Productive Sector
Rigo Espinoza	Health Sector
Julio Corea	Environment Sector
Elder Regalado	Environment Sector
Blanca Tulia Flores	Association Sector
Virgilio Ramos	Productive Sector
Marta Lila Mayes	Productive Sector
Dunia Martinez	Health Sector
Jose Angel Verdales	Association Sector
Mauricio	Association Sector

In order to select and elect the four postulated candidates to be named Municipal Commissioner in this term, this session was developed like this:

1. Election of the new Board of Directors under which the responsibility of directing the debates, which was integrated like this:

President: Marta Lila Mayes

Secretary: Dunia Martinez

Vocal: Rigo Espinoza

2. The represented sectors presented the following candidates:

No.	Name of Candidate	Postulated for:
1	Cornelio Lopez	Productive Sector
2	Roxana Dias	Productive Sector
3	Juana Perez	Productive Sector
4	Dolores Deras	Productive Sector
5	Adolfo Guzman	Health Sector
6	Julio Cesar Dias	Environmental Sector

7	Juan Perencejo	Environmental Sector
8	Antonio Dias	Environmental Sector
9	Magdalena Chavarria	Environmental Sector
10	Bernarda Morales	Association Sector
11	Jesus Lopez	Association Sector
12	Manuel Fernandez	Association Sector
13	Pedro Amaya	Association Sector

3. Each representative expressed the reason why they chose the proposed candidate and explained in extent about the need to be the most responsible possible at the moment of giving favorable votes for any of the postulated candidates.

4. Next, it was proposed that of these total postulated candidates have a first round of elections in which the following were selected: **Roxana Dias, Dolores Deras, Adolfo Guzman, Julio Cesar Dias, Jesus Lopez, Manuel Fernandez.**

5. With these six candidates there was a second round of elections in which the following were selected: **Roxana Dias, Manuel Fernandez, Jesus Lopez, Julio Cesar Dias**, who pass on to being part of the Transparency Commission and that in the name of the Civil Society of this Municipality proposes for the Municipal Corporation to select from this list who should be the Municipal Commissioner.

Place and date: La Jigua Copan, March 12th 2004.

Representative	Signature
Lesli Toledo	
Doris Galdames	
Elisa Martinez	
Denia Rodriguez	
Isabel Ochoa	
Rigo Espinoza	
Julio Corea	
Elder Regalado	
Blanca Tulia Flores	
Virgilio Ramos	
Marta Lila Mayes	
Dunia Martinez	
Jose Angel Verdales	

■ ■ ■ ■ ■ ■ ■ ■ Chapter 2 ■ ■ ■ ■ ■ ■ ■ ■

Legal Framework of the Transparency Commission

4 documents:

- Article 80 of the Constitution of the Republic
- Article 59 of the Municipal Law in relation to the Municipal Commissioner
- Regulation of the Transparency Commission for approbation of the Municipal Corporation
- Regulation of Management of assigned resources of the Transparency Commission

Legal support of the Transparency Commissions

The Legal support of the Transparency Commissions is planted because the figure of the Transparency Commission is not contemplated in any national law. The wide frame of action of the Transparency Commissions is article 80 of the Constitution of the Republic that contemplates the right of presenting petitions to the authorities and to obtain prompt response. This weakness of legal support could harm the actions of the Commission and make them vulnerable and that is why it needs an answer.

The Honduran Municipal Law does contemplate is the figure of the Municipal Commissioner in article 59 (see document 2). This article establishes that they are the Municipal Commissioners duties, among others, to "present all forms of petitions to the municipal authorities and the right to obtain prompt response" and "supervise the execution of subsidies granted to the associations and organizations of the organized civil society". In many cases, the Municipal Commissioners were the legal guarantee for the creation and nomination of the Municipal Transparency Commissions.

The second step towards the fortification of the legal base of the Commissions is given by the elaboration, negotiation and approval by the Municipal Corporation of the *Regulations of the Municipal Commissioners and Transparency Commissions* (see document 3). This Regulation can be particularly characterized for a more strict position that the Municipality Law at the time of defining minimum requirements to be Commissioner or member of the Transparency Commission forbidding all political activism. It also regulates the election process, the removal of member and process of complaints. Once approved by the Municipal Corporation, the regulation of the Commission enters the national normative hierarchy and acquires legal strength.

Finally, the Transparency Commission, for what it represents and for its values, must be and example in terms of transparency. That is why it is important to establish a Management Regulation of the assigned Resources to the Commission (see document 4).

Document 1: article 80 of the Constitution of the Republic

Article 80

All person or association of persons has the right to present petitions to the Authorities, for particular or general reasons and obtain prompt response in the legal term.

Document 2: Article 59 of the Municipal Law

Article 59 - (Reformed through Decree 127-2000). All municipality will have a Municipal Commissioner, elected by the Municipal Corporation, in open town council, announced accordingly, from a list of four (4) suggested people by the organizations of the Civil Society.

The Municipal Commissioner must be 25 years or older and enjoy fully of his/her civil rights. The post will last two (2) years, can be reelected and work gratuitously, but must have right to be reimbursed for office and mobilization expenses in satisfaction of budgetary dispositions.

Municipal Commissioner Duties and attributions:

- 1) Make sure that the current municipal Law, regulations and by-laws are fulfilled.
- 2) Present all types of petitions to the municipal authorities and right to obtain a prompt response.
- 3) Make sure that Human Rights, the community, the cultural diversity, the biodiversity and environment are being respected.
- 4) Watch over the interests of the communities and the common good.
- 5) Support the rendering of services of endeavor and social assistance to the people and vulnerable sectors, such as: Minors, the elderly, single mothers, ethnic, handicapped and anyone in similar situations.
- 6) Supervise the execution of the subsidies that are given to the syndicates and organizations of the organized civil society; and,
- 7) The rest that the regulation of this Law determines.

The plans, programs and projects executed by the Commissioner must be in agreement with the Municipal Development plan, assigning a line within the General Budget of entry or exit of the republic, for office and mobilization expenses in conformance to the appropriate line of budget.

Document 3: Regulation of the Municipal Commissioner and the Transparency Commission

First Chapter

General Dispositions

Article 1 - The present regulation regulates the activities, duties and attributions of the Municipal Commissioner and the Transparency Commission of this technical term, just as the bases for the appointment, suspension and revocation of said charge, having as a legal base the established in Article 59 of the reform 127-2000 of the Municipal Law and article 80 of the Republics Constitution.

Article 2 - Municipal Commissioner is considered, the designated citizen by the Municipal Corporation, a proposal of the Board of Directors of the organized Civil Society sectors, so that it collaborates with the authorities of this municipality, in order to fulfill with the duties stated in this Regulation and other applicable dispositions.

Article 3 - The authorities will watch out for the fulfillment of the present Regulation will be the Municipal Corporation, the Transparency Commission and the Board of Representatives of the Civil Society.

Second Chapter

Of Appointment, Suspension, Revocation and Resignation

Article 4 - The Municipal Mayor, before the creation of the proposal of the candidates to the post of Municipal Commissioner and members of the Transparency Commission to the Municipal Corporation, must carry out a consensus between neighboring municipalities through the organized civil society in the Board of Representatives, to select four people who, meeting the legal requirements, are suitable for the occupancy of the posts. Previously and in open town council the Corporation will elect a Municipal Commissioner.

Article 5 - To become Municipal Commissioner the following requirements are indispensable:

- I - Honduran citizen
- II - 25 years or older
- III - Resident in the Municipality for at least 3 years previous to appointment
- IV - Enjoy complete civil rights
- V - No blood relatives to the second or third degree in Municipal Authority
- VI - Not a public officer or employee in the Municipality with administrative post, except for academic or social assistance of this municipality.

Article 6 - The post of Municipal Commissioner and member of the Transparency Commission is honorary and will have the right to be recognized for office, mobilization and food expenses in activities in the municipality and expenses according to the Management Regulation of the Assigned Resources to the Transparency Commission; the assigned posts last a period of two

years, remaining in the post until the moment of being substituted or formally reelected through the same procedure in which they were appointed.

Article 7 - The Municipal Corporation should not name anyone to take over a post of Municipal Commissioner or relative of this public post that compromise the actions of the Municipal Commissioner.

Article 8 - The following are causes of revocation to the post of Municipal Commissioner:

- I. Voluntary resignation or due to mayor circumstances.
 - II. Inure in the commission of any crime that deserves deprivation of liberty;
 - III. Fail to fulfill or abandon duties, without justified cause;
 - IV. Change residence to another municipality;
 - V. Act with arrogance and arbitrariness;
 - VI. Extend constancies of false facts;
 - VII. Permanent physical or mental incapacity while appointed;
 - VIII. Cause of death;
 - IX. For participation of inadequate activities while appointed, using the post for political, political party or religious purposes in personal benefit, interest of groups or particulars in harm of the interest of the society and its harmonious coexistence;
 - X. Charge for services rendered
 - XI. For stopping to fulfill the requirements in articles 5 and 7 of the present regulation.
- This article is extensive to the members of the Transparency Commission.

Article 9 - If any of the previous circumstances presents itself it will be the Transparency Commission or a member of the Board of Representatives who presents the complaint to the National Commission of Human Rights who will know the situation and if necessary they will make a report with a recommendation for the Municipal Corporation with a copy to the Transparency Commission.

Article 10 - The people designated to occupy the post of Municipal Commissioner, can excuse themselves or ask for a 30 day vacation, or resign to the accepted appointment , for which, they should formulate a written request to the Transparency Commission who will communicate to the Municipal Corporation. While there is no notification of their request to the resolution, they cannot abandon their responsibilities.

Article 11 - Temporary absences of the Municipal Commissioner will be covered by a designated member by the Municipal Corporation and one of the other three that were proposed as candidates will be named to Municipal Commissioner.

Article 12 - When for any reason the Municipal Commissioner does not show up without a justifiable cause, for more than 30 days, he/she will automatically be removed from the post. Once it is known, any direct neighbor, will notify the Municipal Mayor or a member of the Transparency Commission, applying Article 11, for which no more than 30 days to pass.

Third Chapter

Of the Faculties and Obligations of the Municipal Commissioners

Article 13 - The Municipal Commissioner will have the following faculties:

- I. Honorably collaborate with the Municipal Corporation and the neighbors, at the same time, represent them, in presence of the Authority that acts in the municipal field;
- II. Make sure that there is no menace to the public security and tranquility of the neighbors, the morality and good habits; just as to watch over the social meetings with aim of entertainment or charitable, keep the appropriate order, communicating authorities of any irregularities.
- III. Know everything that has to do with the elaboration and management of: Municipal Budget, Plan of Judgment and anything that applies to municipal finances, just as public investment that are of local government, State or Private organisms that have transferred goods to community groups in a collective wealth character;
- IV. Present to the Municipal Authority pertinent recommendations for the solution of problems that deal with the community in its neighborhoods, villages or country houses;
- V. In neighborly conflicts, if and only if the interested request it, and only in character of reconciler, will he/she intervene to attempt to fix the differences through dialog and reconciliation, applying common sense and moral principles, with the up most respect to the involved. When a positive result is not achieved, advice to turn to the appropriate authorities;
- VI. Know and investigate omissions, negligence or arbitrary action of authorities or officers who practice in municipality posts and make known the complaint to immediate bosses; in case of not attended he/she should send the complaint to the National Commission of Human Rights;
- VII. Create records, in facts that are known, related to their duties. The Commissioner has the right to be reserved in the management of the information;
- VIII. Ask for cooperation from the Municipal Authorities or other instances, for the good fulfillment of duties, who have the obligation to attend too;
- IX. Render annual reports to the Municipal Corporation and the Municipality in the open town council and the Board of Representatives twice a year;
- X. The rest that are established by this Regulation and other applicable legal dispositions.

Article 14 - Municipal Commissioner Obligations:

- I. Be informed of necessities, shortages and problems that affect the community, providing the necessary data for its solution.
- II. Receive complaints to which must follow the pertinent procedure.
- III. Abstain to act in other jurisdictions that are not their municipality.
- IV. Inform the Municipal Authority, the deficiencies in public services, such as: potholes, water escapes, electric cables in bad shape, light posts not working, etc in order to achieve the restoration of the affected service. In urgent cases it can be directly reported to the proper authority.
- V. Denounce to appropriate authorities gangs, loitering, drug addiction and all irregularity observed in his/her jurisdiction, mainly those that affect public order, tranquility, good habits and morals.
- VI. Assist to the Corporation meetings when deemed necessary, having these meetings as a purpose, analyze general interest subjects related with his/her function, render reports and present proposals and claims.
- VII. Carry identification that proving to be Municipal Commissioner, when fulfilling duties in the municipality;
- VIII. Have a sign that says Municipal Commissioner, in a visible place for appropriate identification;
- IX. Report any contagious sickness present anywhere in the municipality;

- X. Report underground animal killings just as insure that they are apt for human consumption, those that must be sacrificed in the municipal trace or in villages;
- XI. Divulge basic legal dispositions that protect the community;
- XII. Provide requested reports to the Municipal or State Authorities, in regards to Municipal affairs, that are within power and do not compromise the autonomy of the post;
- XIII. Make sure that public areas such as plazas, gardens or natural resources are not deteriorated;
- XIV. Orient municipal inhabitants about their rights and obligations;
- XV. Do not interfere in affairs of other authorities, unless there is a an infringement of process;
- XVI. Report emanation of smoke and dust, just as contaminations due to contaminated or still water or bad odors that harm the environment;
- XVII. Make sure that the appropriate authority makes sure that neighbors keep the area in front of their houses clean and deposit garbage in the appropriate recipients;
- XVIII. Collaborate in vaccine campaigns promoted by the appropriate authority;
- XIX. Negotiate with the competent authorities the presence of minors in inappropriate center or that they lean towards corruption and bad habits;
- XX. Promote to the Municipal Authority and other institutions, to dictate the necessary actions for dumb and deaf, blind, abandoned children or old people, to assist to specialized center of rehabilitation, retirement homes and institutions that provide protection for them.
- XXI. Keep an agenda with names, position and phone numbers of heads of municipal departments in order to fulfill their duty, just as State Organizations linked to the Municipal Authority; also have the names and addresses of the offices that render emergency medical services and rescue units of the jurisdiction or the closest to them, with their respective addresses.
- XXII. The rest established by this Regulation and other applicable legal dispositions.

Fourth Chapter

Process of reports or complaints

Article 15 - The Municipal Commissioner can act as officer or petitioner on the side of complaint or report in those cases where the people feel affected by arbitrary acts of administration, omission or negligence by authorities or officers of the municipality. In order for people to have access to the Municipal Commissioner, they can do so orally or in written form or any other medium, personally, by phone, fax, mail, telegram, etc. It is the obligation of the Municipal Commissioner to give immediate attention to the cases presented to him/her and do the respective monitoring.

Article 16 - All complaint presented to the Municipal Commissioner, must be carried out no later than a year after the date in which the complaint arrived.

Article 17 - The Municipal Commissioner will determine if the presented complaint is within his/her attributes, if that is not the case he/she will refer the person with the complaint to the respective authority giving respective clarifications. For an effective task, the Municipal Commissioner must keep a register of the received complaints to him/her or those that he/she is

aware of and acted upon. The Municipal Commissioner reserves the right to accept or deny a anonymous complaints.

Article 18 - The Municipal Commissioner will investigate complaints using the appropriate resources for the clearing up of the complaint, and for the involved authorities, they must cooperate fully; in every case, the officer, superior or organization will be informed of the case within 10 business days. The time frame can be changed if the Municipal Commissioner sees it fit.

Article 19 - The person who has had charges pressed against him/her has to answer, preferably in writing, contributing opportune arguments to distort or correct charges, within 10 business days. The Municipal Commissioner will confirm the severity of the charges and if necessary will recommend to whom it is necessary.

Article 20 - Lack of cooperation by the officers of who have been solicited can be considered by the Commissioner as a hindrance of duties; this situation will cause the case to be jurisdiction of the National Commission of Human Rights for the pertinent actions.

Fifth Chapter

On the Election Process and the Board of Representatives of the Organized Civil Society

Article 21 - The Municipal Corporation through the Mayor will announce an open town council, with two months in anticipation of the expiry of the period of the Municipal Commissioner, to the organized Civil Society of the municipality that form the Board of Representatives in presence of the open town council.

Article 22 - The Board of Representatives of the Organized Civil Society is formed by the leaders of the different sectors: _____ of the productive sector, _____ of the guild sector, _____ Representatives of Communal Organizations and _____ other appropriately accredited by the Board of Directors of this board. This is a permanent board and must ensure the Selection of Candidates for Municipal Commissioner and watch for the good functionality of the Municipal Commissioner.

Article 23 - Faculties and Obligations of the Board of Representatives:

- I. Select through a procedure a Transparency Commission integrated of 4 members that will be presented to the Municipal Corporation for them to elect a Municipal Commissioner in open town council.
- II. Meet at least twice a year to receive reports of the Transparency Commission and the Municipal Commissioner.
- III. Substitute members of the Transparency Commission that are not working properly.
- IV. Propose reforms to this Regulation
- V. Create own internal Regulation

Sixth Chapter

The Transparency Commission

Article 24 - The Transparency Commission will organize internally the Board of Directors that the Municipal Commissioner will preside and will have the following attributions:

- I. Support the Municipal Commissioner to make sure that there is a fulfillment of obligations and fulfillment of duties.
- II. Make decisions in demotion, suspension, resignation and appointment by the faithful fulfillment of article 8.
- III. Have knowledge of the recommendations presented by the Municipal Commissioner and support them accordingly.
- IV. Carry out, under coordination of the Municipal Commissioner, activities of control of joint public resources present in the municipality.
- V. Manage the resources appointed to the Municipal Commissioner or Transparency Commission.
- VI. Correct fulfillment of the present regulation.

Seventh Chapter

Resource Management

Article 25 - The management of assigned resources to the Municipal Commissioner and the Transparency Commission will be regulated by a Management of Resources Regulation.

Article 26 - The resources at the disposal of the Municipal Commissioner and the Commission must be administrated by the Transparency Commission who must keep a countable register. Part of these resources is the funds assigned according to the law and must be transferred to this account.

The origin of these administrable funds could be:

- a) ____% contribution from the Municipal Corporation.
- b) State Fund transfers
- c) Obtained from resources from specific projects of the Municipal Commissioner and the Transparency Commission
- d) Donations or legacies

Article 27 - The destination of these funds will be to fulfill the necessities of mobilization, office rent, operative costs and other authorized expenses by the Transparency Commission.

Eighth Chapter

Procedure of Revision and Consultation

Article 28 - The present Regulation can be modified or updated, when the social, political, demographical and other aspects of the communitarian living conditions demand and only by petition of the Board of Representatives of the Civil Society.

Transitory

First Article - Article 59 of the Municipal Law is part of this Regulation and other that have direct relation with the post created as Municipal Commissioner, just as its regulations.

Second Article - The current regulation of the Municipal Commissioner and the Transparency Commission of the _____ municipality comes into effect

Take place in the meeting room of the Municipal Corporation of _____, on the _____ day of the _____ month of _____, in open session.

Document 4: Regulation of Management of Resources

REGULATION FOR THE MANAGEMENT OF RESOURCES OF THE MUNICIPAL COMMISSIONER AND THE TRANSPARENCY COMMISSION

First Chapter

General Dispositions

Article 1. The present regulation establishes the parameters where the Commissioner and the Transparency Commission on _____ with a period of two years of Municipal possession will obtain and administrate the necessary resources in order to achieve the functionality that will allow it to reach the established objectives in article 59 of the Municipal Law and Art. 80 of the Constitution of the Republic and of which they were named in open town council to their posts.

Article 2. The following are considered resources of the Municipal Commissioner and the Transparency Commission:

- a. State or other Organizations and institutions interested in developing the Program of Municipal Transparency in Honduras fund transfers.
- b. Obtained from resources from specific projects of the Municipal Commissioner and the Transparency Commission
- c. ____% contribution from the Municipal Corporation
- d. Donations or legacies

Article 3. The following authorities who will watch over the fulfillment of this Regulation:

- a. Municipal Corporation
- b. Municipal Commissioner
- c. Municipal Transparency Commission
- d. Board of Representatives of the Civil Society

Second Chapter

On resource management

Article 4. The economical and material goods resources will be property of the Municipality, administrated by the Municipal Commissioner and the Transparency Commission.

Article 5. The economic resources the project contributes will be deposited in a Checking Account in the name of the Municipal Mayors Office; the operations carried out in relation to this account can only be used with the joint signatures of the Commissioner and Treasurer of the Municipal Transparency Commission.

Article 6. Budget based expenses, the destination of these budgetary lines which amount varies between L. 1,000.00 and L. 20,000.00, can only be modified by the Municipal Commissioner and the Transparency Commission and those which amounts are superior to L. 20,000.00 their

destination can only be modified by the Municipal Commissioner and the Municipal Transparency Commission with the approval of the Board of Representatives.

Article 7. The Municipal Commissioner will have the power to authorize expenses up to L. 1,000.00 one thousand Lempiras exactly. In previously proved absence of the Commissioner, the prosecutor of the Transparency Commission is the only person authorized person to fulfill said activity.

Article 8. The cash desk of the Commission will be of L. 1,000.00 and the Administrative Technical Assistant is responsible, who will have the power to carry out expenses up to one hundred Lempiras exactly (L.100.00). Expenses higher than one hundred Lempiras (L.100.00) and up to one thousand Lempiras (L1,000.00) must approved by the Municipal Commissioner. In his/her absence the prosecutor of the Commission is authorized to fulfill said activity. Reimbursement requests of the cash desk must be done through the settlement of 80% of the total. The technical assistant must keep the respective controls.

Article 9. Purchases higher of one thousand Lempiras (L. 1,000.00) can only take place when three quotes have been processed, when there are no sufficient offer two quotes will be accepted and the Municipal Commissioner and Transparency Commission will be in charge of making the decision of purchase keeping in mind quality and price of the product.

Article 10. It is the responsibility of the Technical Assistant of the Transparency Commission to present economic reports, when asked; at the same time the Assistant must fulfill the same activity to the Board of Representatives and the Municipal Corporation in each of the meetings that demand the Regulation of the Municipal Commissioner and the Transparency Commission.

Article 11. The Municipal Transparency Commission must keep record of entry and exit or Daily Book which control is under the responsibility of the Treasurer of the Commission, assisted by the Technical Assistant when deemed necessary.

Third Chapter

Resource Destination

Article 12. The resources of the Municipal Transparency Commission will be exclusively used for the correct functionality and are distributed in the following manner:

a. Functionality

- Personal payment
- Office rent
- Public services

b. Office maintenance

- Cleaning supplies
- Materials and supplies
- Repairs

c. Actualization

- Training
- Printed material

- Lodging, food and transportation for trainers, with the approval of the Transparency Commission
- Recognition of public transportation and food of the members of the Transparency Commission that live outside the urban area.
- When the Municipal Commissioner, members of the Commission or the Assistant are invited to treat related subjects with the functionality of the Commission and the host on recognizes partially the expenses, the rest of the expenses will be covered with funds of the Commission with the approval of the Commissioner.
- Lodging, food and transportation expenses of the Municipal Commissioner, Transparency Commission and the Technical Assistant vary according to area where the activity takes place in which reason there is travel, this will be approved by the Municipal Transparency Commission.

d. Food

- Breakfast fifty Lempiras (L.50.00)
- Lunch seventy Lempiras (L.70.00)
- Dinner fifty Lempiras (L.50.00)

With a total of one hundred seventy Lempiras (L. 170.00) daily.

e. Lodging

- Cities such as: Santa Rosa de Copan and La Entrada, four hundred fifty Lempiras (L.450.00) per night.
- Cities such as: San Pedro Sula, La Ceiba, Tela, Puerto Cortes, Tegucigalpa, Choluteca and others, five hundred fifty Lempiras (L.550.00) per night.

f. Transportation

Expenses of public transportation or gasoline will be recognized.

The authorization of any expense here stipulated will depend exclusively in the availability of resources in the budget.

Fourth Chapter

Transitory

First Article - Article 59 of the Municipal Law is part of this Regulation and other that have direct relation with the post created as Municipal Commissioner, just as its regulations.

Second Article - The current regulation of the Municipal Commissioner and the Transparency Commission of the _____ municipality comes into effect

Take place in the meeting room of the Municipal Corporation of _____, on the _____ day of the _____ month of _____, in open session.

■ ■ ■ ■ ■ ■ ■ ■ Chapter 3 ■ ■ ■ ■ ■ ■ ■ ■

Complaint Management

6 documents:

- Complaint reception form, 1
- Complaint reception form, 2
- Declaration form
- Complaint follow up, accuser information 1
- Complaint follow up, accuser information 2
- Constancy delivery of complaints

The Complaint

The processing of the complaint is a delicate process. In order to avoid complications, the Transparency Commission can turn to several tools.

The moment in which the complaint is received constitutes a key moment.

On one hand, because of, in a lot of cases, it is the first source of information for the Commission in which a possible irregularity or possible attempts to the rights of a citizen or the community.

On the other, the fact of receiving a complaint relays many responsibilities since the complaint can appear serious accusations against a person or institutions.

Therefore this information must be handled with care and must not omit or deform any data supplied by the accusatory party.

That is why it is recommended to use the form of Complaint Reception (documents 1 and 2) at the time of receiving a complaint. In the case that the complaint requires an investigation, it is recommended to collect all the declarations in written form and signed by the interviewed parties (document 3). Finally the accusatory party must be kept up to date in the advances of the complaint process as illustrated in documents 4 and 5.

In some cases, the received complaints by the Commission, by their complexity or for being out of Commission field, they cannot be processed by the Transparency Commission and must be transferred to another institution or authority with expertise in the subject.

This takes place in cases of family violence for example that are not in the field of the Transparency Commission. But this does not mean the complaint must be denied without accompaniment. The accusatory party must be oriented to the applicable authorities (for example, police or peace judge). Another case that can present itself is that the capacities of investigation of the Commission do not permit the resolution of the case that is presented. In this case, the complaint must not be abandoned but it must be turned over to the appropriate authority (for example, the Superior Tribunal of Accounts or the National Commission of Human Rights).

In all of the cases, it is recommended to use the Constancy of Delivery of Complaints form (document 6).

Document 1: Complaint Reception Form, Example 1

TRANSPARENCY COMMISSION Complaint Reception Form

Code No. _____ Date _____ Time _____

Accuser name _____ ID _____ Sex _____ Age _____

Mailing Address _____ Town _____ Municipality _____

Telephone _____ email _____ Other _____

Accused Name _____ ID _____ Sex _____ Age _____

Mailing Address _____ Town _____ Municipality _____

Telephone _____ email _____ Other _____

Instance in which the complaint is presented:

Description of the incident:

Possible Evidence:

Accusers Signature:

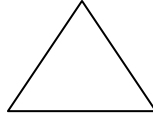
Complaint Receptor Name:

Receptors Signature:

Observations:

Acceptance
Petitioner
Of Office

Document 2: Complaint Reception Form, Example 2



Citizen Transparency Commission **Attention of Denunciation and Complaint System**

Date:_____Time:_____Channel: Personal() Written() Telephone() Others()

Explain:_____

Origin:

Particular() Organizational() Group() Office: Board of Directors()

Protocol No.____ Point No.____ Municipal Commissioner()

Complete Name_____

Profession_____ Occupation_____

Sex: M____ F____ X____ Identification Number_____

Age:_____ Marital Status: S____ M____ FU_____

Exact Address _____

Telephone_____

Complaint/Denunciation against: _____

Post:_____

Institution or Company_____

Incident Description_____

Support Documents Enclosed: YES () NO ()

Detail:

Suggestions:

Signature or Finger Print

Denunciation/Complaint received by: _____

Date: _____ Time: _____

Acknowledgement of Citizen Transparency Commission Board of Directives

(Date: _____ Protocol: _____)

Document 3: Declaration Form

SANTA ROSA DE COPAN MUNICIPALITY
CITIZEN TRANSPARENCY COMMISSION

DECLARATION

Complete Name: _____

Profession: _____ Occupation: _____

Sex: M _____ F _____ Identification Number: _____

Marital Status: S _____ M _____ FU _____ Current Mailing Address: _____

_____ Telephone: _____

Relation to the case or event: _____

Declaration: _____

Support Documents Enclosed: YES () NO ()

Details: _____

Signature or Finger Print

Document 4: Complaint Follow up, accuser information, case 1

Santa Rosa de Copan
2004
Office

Mr.

City

Dear Sir,

Receive on my behalf a salutation in this citizen instance wishing you success in your delicate duties.

It is our pleasure to communicate to you that we have processed and verified the complaint on inappropriate charging of municipal public services and we have proved that you are correct in your complaint, for which there is no such debt, the appropriate corrections have taken place by the Commercial Area Department of this Municipality by which the correct monthly receipt will be arriving from now on.

We would like for you to know that in this citizens office will always be at the service and benefit of the community in order to have a transparent and healthy administration.

Sincerely,

P.M. Eudonio Leiva Amaya
Municipal Coordinator and Commissioner

Received
Name: _____

Date: _____

Document 5: Complaint Follow up, accuser information, case 2

Santa Rosa de Copan
2004
Office

Ing.

City

Dear Ing.

In attention to the complaint transmitted by your channel to this office about the purchase of the municipal electrical company and its cost, we inform you the following information.

The equipment purchased was an electrical plant 10 kw gasoline generator, purchased at Maquinas y Servicios Técnicos S. de R. L. of C.V. MASTEC at L. 41,895.00. The Mayors Office received five quotes from commercial houses in San Pedro Sula, three of them presented offers in accordance to the type of generator requested, two were confirmed (those not selected) and we found an offer under MASTEC but of lower quality and performance, the other was a diesel plant and the commercial house confirmed they did not have one of gasoline and if they did it would be of 7.5 kw. The equipment purchase with those specifications was considered due to the fact that the Mayors Office has a loaned generator (of 10kw) which was the needed electricity for the office. The operation was done in accordance of the Administrative Budget Norms.

The supportive documentation of our revision is at your disposition at our office. Hoping we attended to your satisfaction your petition.

Respectfully,

P.M. Eudocio Leiva Amaya
Municipal Coordinator and Commissioner
SRC Municipality

Received

Name: _____

Signature: _____

CC Files

Document 6: Constancy delivery of complaints to the Municipal Commissioner of Human Rights (Commission of San Marcos de Ocotepeque)

C O N S T A N C Y

Through this channel we make CERTAIN: the delivery to

Lic. Walter Mejia
Technical Complaint Investigator
National Commission of Human Rights

The following presented complaints to the Transparency Commission and are out of range to give proper processing, the Municipal Commissioner and the Transparency Commission making the decision to pass them to the National Commission of Human Rights office in Ocotepeque, for those with the experience in the case give the proper processing.

- Neighborly Tax Payment of the personnel of the Hospital Area of this locality.

P.M. V. Betty Carvajal E.
Technical Assitant

Lic. Walter Mejia
Technical Complaint Investigator
CONADEH

Chapter 4

Fulfillment of Social Audits

14 documents:

- Yield of accounts form, 1
- Yield of accounts form, 2
- Request letter for yielding of accounts to the project

- **First series: Audit educational institutions**
 - a) Survey card
 - b) Recollection of information
 - c) Meeting record
 - d) Inspection record
 - e) General report

- **Second series: audit the Municipal Tax Control and registry department**
 - a) Audit plan: activities and tools
 - b) Letter to the Mayor requesting support and information
 - c) Taxpayer interview card
 - d) Meeting record
 - e) Summary card

- Example of suggestions report

The social audits

It is necessary to clarify that a social audit is not an accounting audit. The social audit goes a lot further than the accounting audit; it is interested in the procedures that have been followed for the administration of resources and not only the justification of them. In order to understand the difference, we can use an example. The purchase of equipment at Lps. 25,000.00 is properly documented: it has a purchase receipt, three quotes and a reception receipt of the final destination. The accounting audit would have ended at the purchase, whereas the social audit verifies if the person who made the purchase is properly authorized, who authorized the purchase, how was the quoting process done, if all suppliers received the same information, if there was a responsible Commission for the sending, receiving and qualification of the quote, which was the communal benefit, etc.

This process means that a social audit requires a lot of preparation, a high level of knowledge of the medium which is being audited and a strong previous auditors training.

It must be underlined that there cannot be only one form of social audit since the activities vary depending on what is being audited. Here there are two documents proposed for the social audit of education institutions (first series) and of the municipal Tax Control and cadastre department (second series). However, in general the same steps can be followed in of the following table:

No.	Step	Tools
1	Identification of auditing subject or object	▪ General data card
2	Audit planning and organization	▪ Operative or work plan (chronology)
3	Recollection of information	▪ Interview/observation guides ▪ Benefited opinions and perceptions ▪ Budget, accounting and financial report (depending on each case)
4	Information Analysis	▪ Analysis guide
5	Report elaboration	▪ Report Guide (objectives, results, evidence, findings, recommended conclusions)
6	Socialization and follow up	▪ Socialization and follow up plan

The socialization of results of the audit requires a capital phase of the auditing process. As expected, the hope and will of the population of changing things, they expect quick results and sometimes results can be out of reach of the Commission. In order to avoid disenchantment of the population and Transparency Commissions, it is important to quickly have some concrete results and let them be known. In the other hand, this socialization can serve to the Commission as a pressure mechanism towards an audited institution so that the Transparency Commission recommendations are fulfilled.

Document 1: Yield of accounts form, 1

Citizen Transparency Commission Santa Rosa de Copan

SYSTEM OF YIELDING OF ACCUOUNTS FORM (mark with an X and fill in the requested information)

- 1. ORGANIZATION**_____
- 1.1 Directive Organs:
___Board of Directors ___Administrative Board ___Committee ___Surveillance Board
___Support Committee ___other
- (explain):_____
- _____

2. MEMBERS

Name/Post	Name/Post

Validity: _____ Last date of election and swear in: _____

3. INTERNAL CONTROLS

- 3.1 Banks:
___Savings Accounts ___Checking Account ___Deposit Term

Number_____ Number_____

Number_____ Number_____

4. ACTIVITES

Describe the main activities fulfilled by your organization during the period stated:

1. _____
2. _____
3. _____
4. _____

4.1 Sources of Income

4.1.1 _____

4.1.2 _____

4.1.3 _____

4.1.4 _____

5. PROJECTS (projects executed during the period mentioned)

5.1 _____

____ No projects

5.2 Projects in process of being executed: Details: _____

____ No projects

5.3 Projects soon to be executed: Details: _____

____ None

[illegible]

CASH DESK BUILD UP

DESCRIPTION	QUANTITY	VALUE
Bills of L. 500.00		
L. 100.00		
L. 50.00		
L. 20.00		
L. 10.00		
L. 10.00		
L. 5.00		
L. 2.00		
L. 1.00		
TOTAL		
COINS		
Coins of L. 0.50		
L. 0.20		
L. 0.10		
L. 0.05		
L. 0.02		
L. 0.01		
SUBTOTAL		
TOTAL		

TOTAL IN BILLS AND COINS	
--------------------------	--

SAVINGS BALANCE	
-----------------	--

Attach a copy of account movement

CHECKING BALANCE	
------------------	--

Attach a copy of last statement

TOTAL	
-------	--

The undersigned parties, give faith that the information described above is accurate and exact of the income and expenses, just as the balances of the period mentioned.

Place and Date

Coordinator

Treasurer

Prosecutor

Document 3: Request letter for yielding of accounts to the project

Santa Rosa de Copan
July 16th 2004
Office 061-04

Ing.
Contribution of Improvements Department
City

Dear Ing. Madrid,

Receive a cordial and sincere greeting from the Board of Directors of the Citizen Transparency Commission of this municipality.

We would like to take this opportunity to request a yielding of accounts of the Sewer System and Potable water project of the Real Centenario Street (attached form) with the documentation provided.

We hope to have this information in fifteen days, as of the delivery of this letter. We found out petition under the protection of Article 80 of the Constitution of the Republic and Article 59 of the Municipality Law.

Hoping for a prompt response, receive our gratitude for your collaboration with this Commission.

Sincerely,

P.M. Eudocio Leiva Amaya
Municipal Coordinator and Commissioner

CC: Files

First series: Audit educational institutions

a) Survey card

SURVEY

Name of the pollster: _____

Student: _____

Date: _____

Student (☐) Parent (☐) Other (☐)

1- Do you know who is responsible of the management of funds of the institute?

Yes (☐) No (☐)

2- Do you know where the income comes from that the institution receives?

Yes (☐) No (☐)

From where? _____

3- Do you know the destination of the institute's funds?

Yes (☐) No (☐)

Explain: _____

4- Have you been informed of the destination of the funds that enter the institution for social activities?

Yes (☐) No (☐)

5- Do you know how the community is informed of fund use?

- a) Meetings
- b) Assembly
- c) Bulletins
- d) Other
- e) You have not been informed

6- How often do you attend meetings for parents?

- a) Frequently
- b) Not many
- c) Never

7- When you attend the meetings, do you receive a report on fund management?

Yes () No ()

8-Do you consider that the information provided by the institute is trustworthy in regards to the destination of funds?

Yes () No ()

9- Do you consider necessary the need of a social audit of the institution?

Yes () No ()

10- Do you consider that there are illegal collections in the institution?

Yes () No ()

How? _____

Which? _____

b) Recollection of information

1- Interview with the treasurer, administrator to request all the accounting information of the institute.

2- Request of Institute Budget

3- Meeting with the administrative board (teachers, students, director) in order to know the administrative process of the institute and come up with questions like:

- Where do institute funds come from?
- Which are the destinations of the income?
- Are there frequent reports to the civil society on fund administration?
- How often does the fund administrative fund meet?
- How are operation permits awarded to the booths within the institution?
- What is the procedure of donations made to the institution?
- Are the institute's regulations being met in accordance to resource management?

c) Meeting record

RECORD #1

Fund administrative board meted, teaching and administrative personnel, parents association, coordinating board of students and members of the transparency commission, on the premises of the _____Institute of Santa Rita de Copan, on December 3rd 2004 at 8:00 am to discuss the administrative process of the institutes with the following agenda:

- Presentation, budget request of the institute
- Origin and destination of financial resources of the institution
- Presentation and analysis of institute regulation
- Report presentations
- Yielding of accounts of and to the cooperating parties.

Not having any other subjects to be addressed, the meeting is adjourned at 4:00 pm and signed for constancy.

Signatures

*Attach to the record all incidents and information gathered.

d) Inspection Record

INSPECTOR RECORD

Tuesday November 20th 2004, the Transparency Commission members and technical assistant met to go over admitted records by the _____ institute finding certain irregularities such as:

Personal Contracts: all works under the norms of the Internal Institute Regulation.

Accounting and Support:

Abnormalities in invoices and receipts such as smudges, cross offs, illegible signatures, receipts without letterheads, receipts with only a name with no ID number

Regulations:

There is an Internal Regulation but no regulation on expenses or purchases.

There is no contract or process for the operation of booths.

In the income checkbooks, there is no numbering or justification

Not all incomes or following of income checkbooks are registered

The records book of the institution is not kept up to date.

Taken place in Santa Rira Copan November 20th 2004.

Signatures

e) General Report, example

GENERAL REPORT

OBJECTIVES

Inform the authorities' components of administrative management of economic resources of the _____ Institute.

DEVELOPED ACTIVITIES

Meetings with the funds administrative board in order to make known the administrative process of the institute

Transparency Commission meeting to analyze the information

Revision of accounting, support documents and regulations

ANALYSIS

The present reports objective is to make known the obtained results of the audit performed to the _____ Institute from _____ to _____.

Personal Contracts:

Works under the Internal Institute Regulation

Accounting and Support:

Irregularities in invoices and receipts such as smudges, cross offs, illegible signatures, receipts without letterheads, receipts with only a name and no ID number

Regulations:

There is an Internal Regulation but no regulation on expenses or purchases.

There is no contract or process for the operation of booths.

Other

In the income checkbooks, there is no numbering or justification

Not all incomes or following of income checkbooks are registered

The records book of the institution is not kept up to date

RECOMMENDATIONS

We recommend that:

- All expense is appropriately justified, demand invoices and receipts with letterhead, sealed with no smudges, cross offs, which cause misunderstandings.
- The receipt has legible name, signature, ID number of the party benefited
- All expense fulfilled in accordance to the respective record with the respective authorized signatures
- The administrative board creates its expense and purchase regulation for a better administrative control and justification of purchases
- Creation of a regulation for the operation of booths
- All income registered in the respective checkbooks, inventories, records, bank accounts
- Carry out a strict control of numbering of the receipts of income

CONCLUSION

The auditing activities of the Transparency Commission, just as the analysis of the support documentation provided for the _____ Institute, there was no evidence of great irregularity. However it is recommended to strengthen some weak points of the administrative processes underlined in this document and fulfill the notices that the Transparency Commission formulated for which there will be a follow up of the recommendations issued.

Second series: audit the Municipal Tax Control and registry department

a) Audit plan: activities and tools

SOCIAL AUDIT PLAN

Place: Municipal Mayors Office of Santa Rosa de Copan
Area: Tributary and Registry Control
Period: 1 week
Responsible: Transparency Commission/ Technical Assistant
Objective: Recognize and verify control, calculation and application of tax values over buildings established according to the law

Justification: An initiative of the Board of Directors of the Commission for the perception of nonconformity by the population over the inequality of payment.

Activities	Tools
1. Revolve the Mayors S.A	Office (attachment)
2. Recognize operation of Departments (Tributary Control, Cadastre, Accounting Treasury)	Schedule of induction, Talk, Meeting (verbal presentation through poster and transparency) Materials: Brochures, flow charts, description of procedures, achievements, limitations, real case examples, yearly budget. Request illustration of work done to the personnel of the departments.
3. Law exploration	Municipal Law, Plan of the Arbitrator, Urbanization and Planning Law, regulations, guides and others. Request the information to employees who possess it.
4. Inspection. Request the information to employees. Make sure to have direct access to the original documents	4.1 Quantity of contributors, amounts, contribution exempt. 4.2 Executed budget (collections to date) 4.3 Organization structure by department and

	<p>responsibilities</p> <p>4.4 Process of contributor attention</p> <p>4.5 Use and destination of collected funds</p>
5. Assignment of tasks to the participating team of the social audit	<p>5.1 Audit Request (Commission and Technical Assistant)</p> <p>5.2 Induction lecture (Municipal Personnel)</p> <p>5.3 Law Exploration (Commission and T.A)</p> <p>5.4 Field Audit (Commission members and T.A)</p> <p>5.5 Recollection of information (T.A)</p> <p>5.6 Random sampling (Commission and T.A)</p> <p>5.7 Corroborate (Commission and T.A)</p> <p>5.8 Verification of payments (Technical Assistant)</p> <p>5.9 Interviews (Commission and T.A)</p> <p>5.10 Tabulation (Technical Assistant)</p> <p>5.11 Analysis and interpretation (Commission and T.A)</p> <p>5.12 Report (Commission and T.A)</p> <p>5.13 Socialization (Commission and T.A)</p>
<p>6. Recollection of Information</p> <p>6.1 Random sampling</p>	<p>6.1 Organization and obligations Guide (hierarchal level, Department Heads, Subordinates, academic level required, obligations)</p> <p>6.2 Customer Service Flow Charts: figure in real cases, evaluate</p> <p>6.3 Monthly report of credits and debits, execution by categories (expenses, operational, personal, administrative, investment, services etc.)</p> <p>6.1.1 Verify quantity of regular individual cards per contributor Tributary control</p> <p>6.1.2 Verify quantity of regular individual cards per contributor Cadastre</p> <p>6.1.3 Copies of canceled and stamped payment receipts in cash box.</p> <p>6.1.4 Verify credits in accounting (number of assigned account)</p>

**Tools for the
Transparency Commissions**

7. Contributor Interview	Form (attached)
8. Tabulation	Table of results
9. Gathered Information	Analysis and interpretation
10. Elaboration of Report	Format: Report Title (cover) Introduction Fulfilled activities/ Support personnel Gathered Information (documents) Results Comments (according to findings that draw the attention of the Commission) Conclusions, Recommendations Ruling Attachments
11. Socialization	Assemblies (Commission, Associations) Corporation Meetings Informative Town Councils Media
12. Audit Systematization	Format (attachment)

b) Letter to the Mayor requesting support and information

Place and date

City _____

Mr.

Municipal Mayor

City

Dear Mr. Mayor,

It is our pleasure to greet you and wish you success in the fulfillment of your delicate duties.

The following is to inform you that this Commission has decided to carry out a Social Audit of the Tax Control Department in order to revise the calculation, application and collecting of taxes of real estate. In such a task we respectfully request your cooperation by instructing the involved personnel so that we may be helped in everything concerning the following:

- Lecture and written material about the work fulfilled in each post and the way it is done.
- General data of contribution, quantity of registered contributors, debtors, exempt, etc.
- Judgment Plan
- Departmental Organization and Obligations Guide
- Yearly budget and recollection amount of the last period

As soon as the information is rendered and that you esteem necessary that we acknowledge that we did not request, you will allow us the effective fulfillment of the revision as promptly as possible. The results report of the audit will be provided and broadcasted to the community.

Thanking you in advance for your support we undersign ourselves to you.

Sincerely,

Name/post

CC: Files

c) Taxpayer interview card

TAXPAYER INTERVIEW

Taxpayer Name: _____

Cadastre Code: _____

Date: _____

1. Do you receive a notification from the Municipality previous to payment of Real Estate Goods? Yes () No ()

2. Do you consider that the tax is in accordance to the value of the property you own?
 Yes () No ()

3. Have you presented any claim on the tax you are being charged?
 Yes () No ()

If your answer is yes, describe the claim:

4. Has your claim been attended to your satisfaction?
 Yes () No ()

If your answer is no, describe why _____

- 5. Do you consider that you are attended quickly when you fulfill the procedure of paying Real Estate Tax?**

Yes () No () Sometimes ()

- 6. Do you have any suggestions or recommendations about paying Real Estate Tax?**

d) Meeting Report

Report # _____

Gathered in the office of _____ the gentlemen: _____ of Tributary Control, _____ of Cadastre _____ of Treasury and _____ of Accounting and _____ members of the Citizen Transparency Commission at (time, day, date) proceeded to carry out the Social Audit in the following manner:

We consulted the Head of Cadastre about the function that the department fulfills in the collecting of Real Estate Tax. What aspects are considered to establish a cadastral value of a property? Does a Regulation, Manual or Catalog in existence, provide an example. How often is the evaluation of value of property practiced? Who approves the new values applied? Last Revision (documented). Who sets the applicable fee to each thousand.

To the Head of Tributary Control: Do you have a classified archive? What does the archive of individual's card have on it? Is there someone responsible for it? What control is handled for the transit of cards? (Among departments) If there is a system, what does the database have? Is there a double payment control? Revise and analyze each card (contents, postings, etc). What is the debt management, recuperation and decrease strategy? Is the person responsible of this obligation evaluated? Document. What are the collections and fines to which a tax payer is responsible for when in debt? Are the recollections perceived in B made known to the citizens? After period or off season? What means?

Head of Treasury: Is the credit entourage for payment of B? with Tax Controlor Accounting? How often? Verify and document.

Head of Accounting: Which is the account that registers credits for payment of B? The credits of the account are checked by someone else in the Department? Take examples.

All areas: Have you been intervened by an Internal Audit or other entity? Obtain copy of the last report of intervention. Analyze and figure in the monitoring of recommendations rendered for the discoveries found.

For Constancy the present will sign: _____

Note: Create the necessary records according to held meetings with the intervened. Make sure to attach to this report the results of questions or anything that comes up in the intervention of the social auditors

e) Summary Card

Summary Card

Subject:

General Information	
Location	
Participating protagonists	
Origin	
Department of Support	
Period of execution	

Objective:

General Description:

Process:

Achievements / Impact:

Document 14: Example of suggestions report



SUGGESTIONS REPORT

**EXECUTION PROCESS
OF THE SOCIAL AUDIT
APPLIED TO THE DEPARTMENT
OF TAX CONTROL
FOR REAL ESTATE.**

**MUNICIPALITY OF
OCOTEPEQUE.**

INTRODUCTION

This Suggestion Report details the recommendations in accordance to the errors found in the process of execution of the Social Audit applied to the Department of Tax Control in the calculation and collecting of Real Estate.

Involved Personnel: Guillermo Sagastume: Head of Cadastre, Wilman Erazo: Assistant of the Head of Cadastre, Edna Mejia: Technical expert of Cadastre, Marcos Peña: Municipal Treasurer, Deysi Valle: Assistant of the Treasury.

Suggestions: In the induction process of the Social Audit in the Department of Tax Control the calculation and collection of the taxes of Real Estate, in the induction lecture phase the person responsible to calculate the Real Estate Tax in the department of cadastre, after doing the calculation for the taxpayers he/she enters the information in the database and the data that the taxpayer paid in the treasury, but there are no comparisons with the treasury department about who collected and who did not, the information handled is not exact and the data is wrong, for us this is a great mistake that there is no direct communication with the treasury to manage real and exact data.

Suggestion create a control and communication mechanism between the cadastre and treasury departments in order to correct that serious mistake, there could be an intercommunicative team since there are 2 treasury teams unused, implement a network system between the departments to manage the same information.

In the recollection and investigation of information phase, we found in some taxpayers' files calculations that do not match the collections and the application of rates, seeing that for the urban area it is 3.5% and for rural area it is 2.5%, these mistakes were made by an employee that no longer works in the municipality.

Suggestion: carry out a detailed revision of the files and correct them specially those of the San Jose and Flores areas.

In the stage of questionnaire application to the responsible parties of the department of cadastre and treasury, we found that they are unaware of the deferment that was extended for Real Estate tax payment that was published in the gazette, the treasurer informed us that a deferment of 30 days was given and the assistant of cadastre explained that the deferment was fifteen days, we investigated that the deferment was 30 days according to the gazette.

Suggestion: all employees must be informed in a special meeting in order to inform the decisions taken by the corporation of dispositions taken and published.

In the information stage we noticed that the involved and responsible parties in the tax control department have not received any training in order to fulfill the obligations of the respective posts.

Suggestion: When the municipality hires new personnel, to fulfill a post in any department, must be trained for the carrying out of those duties assigned to them.

At the end of the process we identified that when the daily cut and the money submitted by the assistant of the treasury is received, the totals are not verifiable in comparison to the receipts of tax payments.

Suggestion: the corporation point out to the treasurer that there must be a revision of the copies in order to have an agreement of amounts.

We analyzed that the Municipal Law is not consulted and it is important for the treasurer to know of any reforms made to the current Municipal Law.

Suggestion: that 50% be applied for administrative costs and 50% for municipal project expenses, since the 100% of collections is used for administrative costs.

We analyzed the database and verified that there is no amount collected and no debt amount, due to handling of incomplete information.

Suggestion: those involved in this department get together with the treasury department in order to carry out a revision of the information of each taxpayer, the collected and debt amount.

We verified that no taxes are collected for improvements according to the law, permits of construction and they are not working in accordance to the law since the same mistakes

are being made since the past and now they are serious, this implies a loss of time and money.

In the survey that was carried out with the taxpayers, there was a notable inconformity of the calculation, surcharges and fines.

Suggestion: Place in a visible place and clearly explain to the taxpayers about the dispositions in regards to fines or surcharges for not paying in accordance to the municipal law in articles 74, 75, 76.

We hope that this first experience in the development process of a Social Audit in the Department of Tax Control of Real Estate, will improve and reorganize these premises, it is necessary to correct the mistakes identified in this process in order to avoid problems and that the municipal population who is unsatisfied with the calculation and collection of these taxes.

Without further due, we count on the fact that our suggestions are taken into consideration to benefit our municipality and for the transparency in the development of duties and activities.

Sincerely,

PM Alicia Carias de Pineda
Municipal Commissioner

Conclusion

The documents gathered in this document - which are so many concrete results of the project - show how successful this experience has been with the support of the UNDP. After only one year of support, the Transparency Commissions already have the training to favor a transparent management of resources at a municipal level and have developed a series of tools to carry out their mission effectively and responsibly.

This success is due to the citizen compromise in several municipalities with the project. The most positive message of this experience is without a doubt this compromise of men and women that, giving their time and competence, they are dedicated to the service of their community so that public resources are not wasted and that these resources contribute to the development of their municipality: to the development of everyone and not the riches of others. At the time of contemplating the challenges that the future will entail, it is in them that we must deposit our trust and hope.