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FOPRIDEH
Federación de Organizaciones
No Gubernamentales para
el Desarrollo de Honduras

Decentralization Enabling Environment (DEE)

SEMIANNUAL PERFORMANCE REPORT

Cooperative Agreement No. 522-A-11-00001

January - June 2014

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Acronyms

AMHON Honduran Municipal Association
COSUDE Swiss Cooperation
CSO Civil Society Organizations
DD Decentralization Office
DEE Decentralization Enabling Environment
FAI Fiscal Autonomy Indicator
FEDECAMARA Chamber of Commerce Federation of Honduras
FOPRIDEH Federation of non-Governmental Organizations for Honduran Development
GSC Civil Society Group
GOH Central Government of Honduras
LCAM Municipal Service Law
MANOFM (Francisco Morazán) Municipal association of the Northwest of Francisco Morazán
MANSUCOPA (La Paz & Comayagua) Municipal Association of the Southwest Valley of Comayagua and La Paz
MANVASEN (Ocotepeque) Municipal association of the Sensentí Valley
MUNASBAR (Santa Bárbara) Municipal association from the South Region of Santa Bárbara
MAMSA (Olancho) Municipal association of Municipalities Martyrs from the Sierra of Agalta
MANCURISJ Municipal association from the Cuenca del Rio San Juan
MAMLESIP Municipal association of Municipalities Lencas from la Sierra de La Paz
OMM Municipal Woman's Office (OMM)
PMP Performance Monitoring Plan
POA Annual Work plan
SAFT Tax and Finances Management System
SAMI Municipal Integrated Management System
SIGMA Municipal Management Information System
SDHJGD Ministry of Human Rights, Justice, Governance and Decentralization
SEFIN Ministry of Finance
SEIP Ministry of Interior and Population
SEPLAN Technical Ministry of Internal Cooperation
SETCAM Technical Ministry of Municipal Service
SISERA Audit Follow-up System
TSC Supreme Audit Institution
URSAC Registration and Tracking Unit of Civil Partnerships
UTD Decentralization Technical Unit
UTI Inter Municipal Technical Unit
UFIM Municipal Association Finance Unit
USG United States Government

*Acronyms in Spanish

I. Executive Summary

This document includes the methodological process, significant achievements and the main obstacles identified within the Decentralization Enabling Environment Program during the period (January – June 2014).

Program provided support through technical assistance and workshops. These workshops were implemented by project employees, facilitators and in coordination with other institutions such as AMHON, SDHJGD / DD (Decentralization Office), Supreme Audit Institution (TSC), and the UFIMs. To advocate with National Congress for the passing of the Decentralization and the Municipal Law, the Interinstitutional Commission for State Decentralization lead by the SDHJGD Minister to create consensus on the Decentralization Law. The program reviewing and advocating to build consensus of the two versions of the Decentralization Law one developed by the Transition Committee of President Hernandez Government and the version introduced in the Legislative Chamber in May 2013. The Program has defined a new strategy to advance in the political process for the approval of the Law of Decentralization and the Municipal Law. This new strategy has been built in consensus with AMHON and entails a series of meetings and workshops to build consensus.

Since the municipalities have not presented the corresponding revenue collection up to June. Financial reports and indicators are comparing data from January – May of 2013 and 2014.

Advocacy and workshops were performed to strengthen local capacities to draft and understand public policies benefiting FOPRIDEH affiliates, CSOs and Local Governments. For example, the members of the Rural Development Commission drafted the proposal of the Rural Development Policy which included guidelines for future project drafts. After negotiation, the central government has agreed to use it as a guideline for future participative processes on Rural Development subjects.

This demonstrates how advocating and negotiation capacities have been strengthened in targeted communities.

Regarding law implementation, two results are highlighted: the implementation of tax recovery process through mediation in 12 municipalities with the objective to recover by December 2014, at least **75%** of the identified debt for a total amount of **L 4,741,551.21**. Providing increased availability of own source income to finance municipal investment plans. The creation of six Job classifications and salary manuals according to the Municipal Service Law (L-CAM), guaranteeing the management of human resources based on assessment merit and performance.

Workshops and technical assistance was provided benefiting municipal employees, officials and municipal association technical personnel. The application of the Tax and Finances Management System (SAFT) will expedite the access to the tax payers database, transparency and improve own source revenue collection while strengthening the financial autonomy.

The Program has increased citizens' access to information regarding the decentralization process through the Decentralization Observatory (www.observatoriodescentralizacion.org).

II. Introduction

This Semi-Annual report for the period of January-June 2014 presents the accomplishments and areas for improvement for the Federation of Non-Governmental Organizations for Honduran Development (FOPRIDEH) Decentralization Enabling Environment Program (DEE), hereinafter referred to as DEE..

This document will show the most important activities implemented during this period, and the progress to achieve results as presented in the framework of the Cooperative Agreement No. 522-A-11-00001 signed between FOPRIDEH and the United States Agency for International Development (USAID).

General Objective

The general objective of the Project DEE is to strengthen national institutions, local governments and civil society's capacities to promote, enact and apply the legislative reforms that allow decentralization. These goals are attained through the accompaniment of the Central Government, Local Government, Civil Society Organizations (CSOs) and other strategic partners associated with the project. Achieving a legal framework for decentralization involves the approval of new and/or reformed public policies and laws.

Specific Objectives

1. Train local people to promote decentralization laws skillfully and representatively.
2. Strengthen local government capacities through: 1) The adoption and implementation of the legal, fiscal and administrative reforms, 2) Monitor and report quarterly, on national government transfers to local governments and verify the application of the law stated in the article 91 of the Municipal Law to

citizens, 3) The capacity to finance municipal operative costs and invest with own source funds.

3. Advocate with fellow CSOs for legal framework that supports decentralization.

III. Performance Monitoring Plan Results Table

AO, IR or Sub-IR	Indicator	Unit Measurement	of	Disaggregation	2014 Target	2014 Actual	Average
Result 1: Comprehensive legal framework for increased municipal autonomy strengthened							
IR 1.1	Indicator 1.1: Total resources managed by local government as percentage of total public resources	Percentage Points or Percentage Change		Municipalities	11%	2.10%	
IR 1.2	Indicator 1.2 Percentage of laws and reforms passed by the GOH and drafted with USG assistance to promote decentralization compared to introduced initiatives.	Percentage			70%	TBD	
IR 1.3	Index of Implementation of the Municipal Administrative Career Law by Local Government to promote municipal autonomy	Scale		Municipalities	50%	26.6%	
Result 2: Legal framework for municipal fiscal autonomy strengthened							
IR 2.1	Index of fiscal municipal autonomy of municipalities (own source revenue/total income)	Percentage of fiscal autonomy		Municipalities by quarter	5 % of index Increase	9.85%	
IR 2.2	Percentage of laws and reforms passed the GOH and drafted with USG assistance to promote fiscal autonomy compared to introduced initiatives	Percentage of laws or policies approved			20%	TBD	
IR 2.3	Score of implementation of legislation to promote fiscal autonomy, implemented by the municipalities	Percentage points (pp)		Municipalities by quarterly	10 pp increase	-4.38 pp	

AO, IR or Sub-IR	Indicator	Unit Measurement	of	Disaggregation	2014Target	2014 Actual	Average
Result 3: Cross-cutting actions of civil society participation in the decentralization processes increased							
IR 3.1	Indicator 3.1 Number of representatives from civil society organizations who contribute to project activities.	Percentage		Percentage points or exchange rate	500	246	
IR 3.2	Percentage of civil society perception on decentralization and municipal autonomy	Percentage points or exchange rate		Perception Opinions			
F INDICATOR							
F1	F Indicator 1: Number of laws or amendments promoting decentralization drafted with USG assistance	Number		None	70%	TBD	
F2	Indicator F2: Number of individuals who received USG assisted training, including management skills and fiscal management, to strengthen local government and/or decentralization	Number of participants		Number of participants by gender	350	63	

* All targets will be reported annually with corresponding measurement criteria for the July-December S.A.R.

3.1 Comments based on the PMP Results:

Indicator 1.1: In accordance with article 29 of the Public Financial Management Law, Fee Exemptions and Anti Evasion Measures,,: “Freezing the transfers: the budgetary allocation for fiscal year 2014 will be the same used in fiscal year 2013, adjusted accordingly to the availability in the public finances, maintaining the financial equilibrium (decree No. 278 – 2013)”; National Congress approved an amount of **L. 4,758,000,000.00** for Municipal Transfers to the 298 municipalities of Honduras. According to SEFIN, this represents **10%** from the General Income Budget. During the first quarter of 2014 the Central Government has paid the municipalities **L.1, 002,136,126.40**. this legal reforms impact article 91 in the Municipal Law that used to calculate this indicator This indicator is reported annually and the data presented is only for the first quarter of the Honduran fiscal year, since 174 municipalities have not been authorized the second quarterly payment of the National 2014 transfers, due to not presenting the required Accountability and Project Reports to the SDHJGD. Considering the information presented for the 1st quarter is approximately 25% of the annual target the indicator could be achieved. In the Next Semiannual Report annual indicators will be presented accordingly. Municipalities lack funds to advance in projects according to the investment plans.

Indicator 1.3 the implementation of the Municipal Service Law has been affected by the suspension decree for the validity of the law, nevertheless the project is working on the development of six manuals on Job classification and wages for MUNASBAR, which was followed by advocacy actions for implementation. Considering that data here presented is only the first semester of the year the indicator is on track.

Indicators 2.1 and 2.3, it is important to point out that over 90% of the municipalities have not processed data second quarter of the Honduran fiscal year, Information here presented compares data from the January – May of years 2013 and . 2014. Indicator will meet the expectations in the next Semiannual Report annual indicators will be presented accordingly.

Indicator 2.1 shows a 9.85% increase in relation to the 2013 period exceeding the **5%** target. The progress of this indicator is due to a higher collection from own source revenue. **L 113,542.78** corresponding to **0.76%** in relation to the 2013 period; however, the total income reports a decrease of **L 4,265,475.65**, representing an **8.28%**, as a consequence of the non-compliance of the Central Government in the percentages of the transfers as well as the reduction of other capital inflows from asset sales, grants and donations.

Indicator 2.2 approval of regulations at municipal council level will be calculated at the end of the year since this is an annual target. Therefore the indicator is presented as To Be Determined (TBD)

Indicator 2.3 refers to the application of the law with respect to the recovery percentage of the tax arrears for the period of January – May 2014 with a reduction of **-4.38** perceptual points if compared to January – May 2013. **L 1,394,266.56 expected to be recovered where not recovered** Local Government transition and new structures after the inauguration on January 2014 have started to pick-up o recovery activities and the target is expected to be met at the end of the year.

Implementation of the Law Indicator Comparative Analysis Jan – May data in LPS							
2013			2014			1st semester 2014 vs. 1st semester 2013 Variation	
Arrears at the beginning of the year	Recovered Arrears	% of Recovery	Arrears at the beginning of the year	Recovered Arrears	% of Recovery	Absolute	Relative (PP)
51,327,032.63	4,098,010.83	7.98%	75,046,672.45	2,703,744.27	3.60%	1,394,266.56	-4.38%

Indicator 3.2, related to the perception of Decentralization and Municipal Autonomy by the CSOs and linked institution will be determined until the second semester of the last year of the project's implementation.

For indicators 1.2 and F1, a new changes were determined due to the new government and political context. This changes include halting activities until the Hernandez Government had all its structures in place, these indicators will show progress in the second semester PMP of the current year.

IV. Results

4.1 Methodology

The DEE program uses technical training, workshops, and advocacy strategies to achieve results. This includes:

- a) Provision of technical assistance in coordination with AMHON, TSC and SEFIN through workshops, experience exchanges, and trainings provided to employees and municipal officials who work in financial, accounting areas, and the UFIM. Provision of technical assistance included the areas of: Budget Administration, Accounting, Tax and Internal Control, Accountability, and others related to municipal finances.
- b) Training with the support of consultants on public policy formulation such as Rural Development Policy
- c) Provided assistance through workshops to strengthen the capacities FOPRIDEH affiliates' and targeted CSO's on Planning, Tributary Fiscal Policy and Fiscal Autonomy subjects.
- d) Participation and technical analysis provided in the National Interagency Commission for Decentralization which includes representatives from the

SDHJGD, UTD, AMHON, MOF, GSC, SDC FOPRIDEH and Donor Decentralization Table.

- e) Continued implementation of the Decentralization Observatory to inform about Decentralization and Municipal Autonomy.



4.2 Laws and Public Policies: Advocacy and Implementation

Highlighted results for the reported period are:

- a) Consensus created between the SDHJGD and decentralization stakeholders to establish the Interinstitutional Decentralization of the State Commission. The commission has begun reviewing the draft Decentralization Law, using as reference the draft version presented by the former Secretaría de Interior y Población to the Legislative Chamber in May of 2013 and the new proposal presented by the Transition Commission of the Hernandez administration.
- b) The CSOs of targeted municipal associations understand the obstacles for decentralization and have commented and proposed changes to the draft Decentralization Law introduced to Congress in the month of May 2013. CSO have also been informed about advocacy actions supported through the Interinstitutional Decentralization Commission to build consensus for the Law.

Public Policies:

a) Regional Civil Society Affiliates Commissions of targeted municipalities CSOs and Local Government representatives were trained formulate and apply local public policies.

Law implementation:

- a) Twelve municipalities that have performed administrative mediation and authorities show political will to begin with the recovery of taxes arrears for an estimated amount of L. 4741,551.21.
- b) The program developed the Job Classification and Wages manuals for MUNASBAR. These manuals consider all the requirements of the Municipal Service Law that will come in effect starting September 29th 2014.

4.3 Workshops and Technical Assistance:

During the first semester of 2014, workshops were performed on subjects such as: Fiscal Policy, Accountability and Internal Controls, Municipal Management, Justice and Human Rights. Also, assistance was provided to plan and develop the new institutional framework 2014-2015 for the Forest Sector, Protected areas and Wildlife in Honduras.

These activities contribute to:

- a) Affiliate Representatives and CSOs are informed about the new strategies and interventions of the Forest, Protected areas and Wildlife Sector, as it relates to the new institutions established by the current administration and how it affects the environmental activities in the decentralization processes.
- b) Member Organizations of the Justice and Human Rights Commission of CSOs created its strategic plan and have developed a coordinated action plan for its implementation.
- c) Local Government Public Policies have been developed and implemented, with the support of CSOs working at the local level. The Rural Development Policy

that includes the guidelines with the participation of different sectors involved this proposal was developed by members of the Rural Development Commission of Comayagua.

- d) Developed and implemented the 2014 program by the Regional Commission, where actions are coordinated with result 2 from the DEE project.
- e) 246 persons were trained during the reported period from the 500 expected to date almost 50% of the set year target has been achieved.
- f) Local government's efficient and transparent financial management was promoted through the implementation of the SAFT system in three municipalities. Activities have continued to monitor promote sustainable management for other 12 targeted municipalities that already had the SAFT in place.
- g) Good practices for preventive audit and internal controls have been put in place to promote efficient and transparent municipal finance administration processes. Activities have included controls bank conciliations, accounts receivable, application of the Government Contracting Law, project cycle administration and the implementation of the SISERA (Audit Follow-up System) methodology
- h) Promoted municipal sustainability by having the UFIMs provide requested assistance in financial management to member municipalities.
- i) Assistance has been provided to calculate tax debt and the implement the legal mediation process in the administrative and judicial phases.
- j) Support was provided to 10 municipalities to extended tax base by updating the Municipal Taxation Plan. This has allowed municipalities to have the capacity to collect increased own resources.

4.4 Communications:

The main achievement related to the communications area is the overall specialized operation of the Decentralization Observatory (www.observatoriodescentralizacion.org). Reports, monitoring of municipal

transfers from the Central Government to the Municipal Governments laws, decrees and other are available to the public promoting knowledge and access to information.

Activities during the reporting period have included:

- a) Strengthening the connections between strategic allies (AMHON, SDHJGD/DD, Municipalities and Municipal associations) through timely dissemination of valuable information in current subjects of interest through the webpage.
- b) Inform the general population about the progress of Decentralization in Honduras through news, videos, law initiatives, public policies, press releases, informative alerts of the legislative and executive agendas and newsletters.
- c) Quarterly reports help strategic allies to the program, local mayors, and municipal associations to be informed with accurate information provided by SDHJGD, SEFIN, Municipalities and AMHON, about the payments made by the Central Government to the Municipalities. The Social Observatory webpage shows over 1,200,000 entries and hits to the links.
- d) The website has been currently under construction due to the new web portal dedicated to inform the population on financial indicators and municipal accountability from DEE.

Project Visibilization Material:

- a) Developed the informative video of Project DEE's third year of implementation and goals met through the results. Includes interviews to mayors, FOPRIDEH staff, municipal technicians and administration of the municipal project cycles.
- b) Developed and disseminated the quarterly newsletter from January through March communicating the process in decentralization. This has provided information to Municipalities, Municipal Associations, CSOs and citizens.

V. Gender Strategy

During the period, actions were oriented to motivate women`s participation in different activities. Woman Mayors, Vice-Mayors, Women in Municipal Commissions, Municipal Office Coordinators (OMM), Municipal Woman Alliance of Honduras, and Woman Network of Transparency Commissions of Francisco Morazán participated in different events, training and discussions.

Local authorities have promoted the participation of women during the processes to formulate the municipal budget implementation activities with a gender equity focus providing resources for women issues in the 2014 municipal budget. Activities that have been funded to date include combat violence against women, the strengthening of OMM programs, etc.

Training activities report to date 246 participants; 102 women (41%) and 144 men (59%), Participation between women and men has been kept in the 40%-60% ranges as set by the program targets. , this tendency is acceptable.

VI. Obstacles

The following obstacles have hindered the program`s capacity to implement some activities :

- a) Failure to comply with the Access to Public Information Law by some state institutions and provide required information on the payment of the municipal transfers and other subjects.
- b) The economic proposals presented by different bidders according to the Terms of Reference in order to carry out the development of the Job Classification and Wages in six municipalities were not consistent with the budget established for

this activity, the implementation of the activity was delayed according to the dates established in the work plan.

- c) Lack of update of own source revenue records, municipal tax debt and others derived from the hiring of new staff in over 50% of the targeted Programs municipalities has caused delays in the process of collecting data for some indicators.

VII. Main activities for next period

Important activities are foreseen for next semester July-December 2014:

- a) Provide technical assistance and training of the following subjects: Contracting Law, Municipal Law, Transparency and Municipal Parliament Regulations, for new Municipal Corporations.
- b) Implement municipal strengthening programs on local public policies in order to create and strengthen the professional skills of the municipality staff and civil society.
- c) Continue performing citizen orientation events with the participation of FOPRIDEH affiliates and the CSOs part of the municipalities from the Municipal associations in order to generate and promote proposals with mutual agreement and coordinated implementation.
- d) Continue participating in meetings oriented to the analysis and consensus building for of the Decentralization Law through the Interinstitutional Commission for State Decentralization.
- e) Job Classification and wages manuals implemented according to the LCAM will be supported in targeted municipalities. Support will be provided to

MANSUCOPA with the creation of four Job classification and wages manuals The Legal Mediation process to collect debts will continue in at least 12 municipalities.

- f) The program will continue to emphasize training activities on public policies, municipal legislation, tributary fiscal policy provided to Civil Society Organizations, Federation Affiliates and Municipal Governments and municipal association.

VIII. Annexes

a) Training

Trainings (16hrs or more)		Date	Integration of Workshops and Origin (The Σ of G to Q = F)															
			Gender					# according to action			# according to participant				# according to Organization/Institution			
			Absolute			%		In Training	Technical Assistance	Other	Youth	Technicians	Directives	Officials	Affiliates	Non Affiliates	Public Institutions	CSO
			M	H	TOTAL	M	H											
No	Themes		M	H	TOTAL	M	H											
1	Tributary Fiscal Policy Workshop	17-21 of March 2014	8	13	21	38%	62%	21				21				21		
2	Municipal Internal Control Workshop	24-28 of March 2014	16	8	24	67%	33%	24				24				24		
3	Accountability Workshop	07-11 of April 2014	13	5	18	72%	28%					18				18		
4	Monthly meetings with the Justice and Human Rights Commission	February 4th 2014	4	1	5	80%	20%			4		3	1		4			
5	Meeting with the Protected areas Commission	February 18th 2014	0	4	4	0%	100%			4		3	1		4			

6	Meeting between FOPRIDEH's Board of Directors and Northern region to identify the institutional requirements for Decentralization	February 7th 2014	5	14	19	26%	74%			19		13	6		19			
7	Planning/Programming 2014 with Central Regional Commissions	March 19th 2014	3	8	11	27%	73%			11		10	1		9		1	1
8	Planning/Programming 2014 with Olancho regional commissions	March 21st 2014	4	9	13	31%	69%			13		12	1		7		1	5
9	Discussion about current situation of Protected areas	April 7th 2014	5	10	15	33%	67%			15		7	6	2	8	5	2	
10	Planning for the Western Commission	April 24th 2014	5	9	14	36%	64%			14		9	3	2	11			3
11	Discussion with the Forestry, Protected Areas and Wildlife in Honduras on New Institutional Frame	May 19th 2014	7	20	27	26%	74%			27		14	10	3	7	14	6	
12	Follow up on Public Policies Workshop	May 23rd 2014	11	10	21	52%	48%			21	4	16		1	12		4	5
13	Tributary Fiscal Policy and Citizenship workshop	May 29th 2014	3	12	15	20%	80%			15					10		1	4

14	Monthly meeting with the Human Rights and Justice Commission	June 17th 2014	5	7	12	42%	58%			12		8	1	3	9		3	
15	Local Public Policies Workshop	June 30th 2014	13	14	27	48%	52%			27		17	3	7	17		7	3
			102	144	246	41%	59%	45	-	182	4	175	33	18	117	19	88	2

Summary:

	M	W	TOTAL		
Training	37	26	63	59%	41%
Other events	65	118	183	36%	64%
Total	102	144	246	41%	59%

Final Observation: Each Workshop applied an initial and exit assessment to value the level of information assimilation.

b) Charts

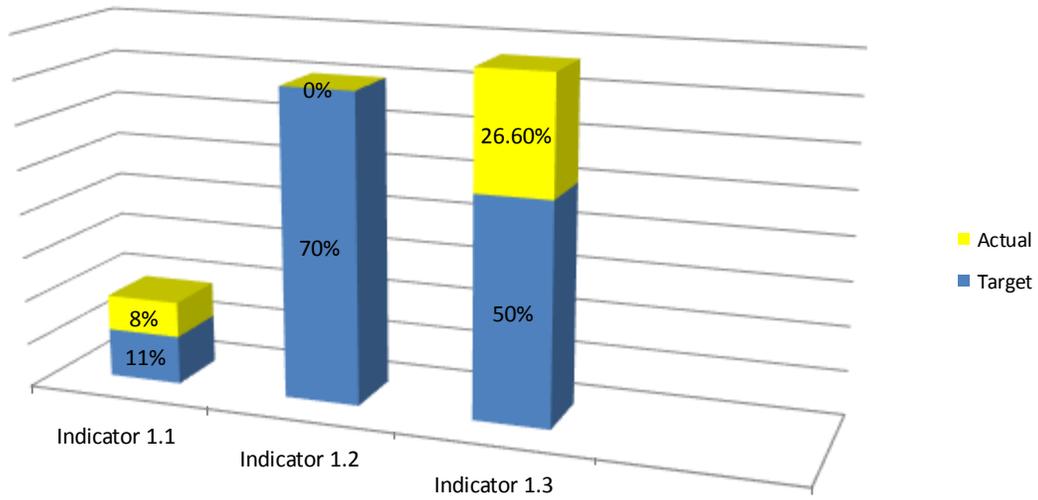


Chart 1: Target Result 1: Comprehensive legal framework for increased municipal autonomy strengthened



Chart 2: Target Result 2: Legal framework for municipal fiscal autonomy strengthened

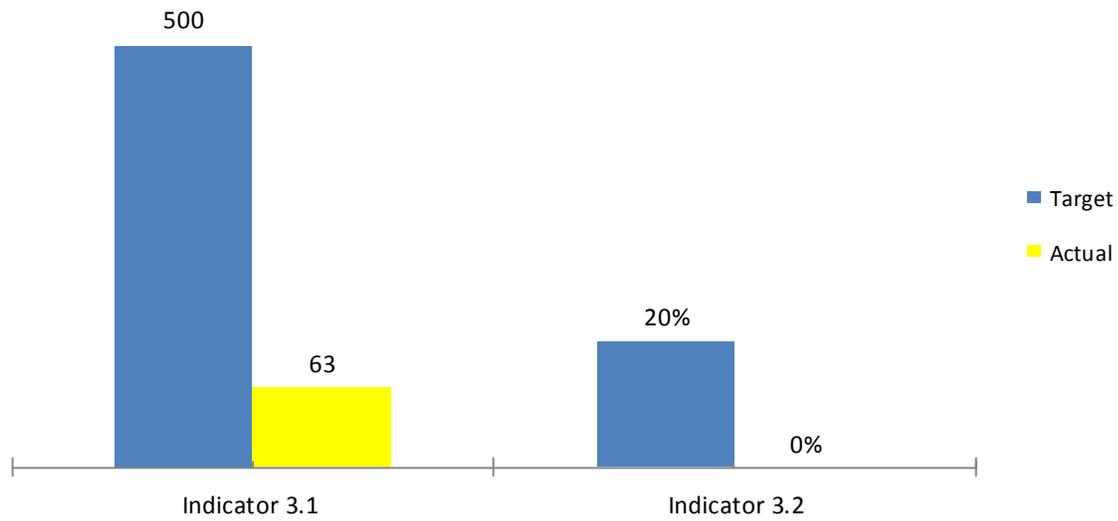


Chart 3: Target Result 3: Cross-cutting actions of civil society participation in the decentralization processes increased

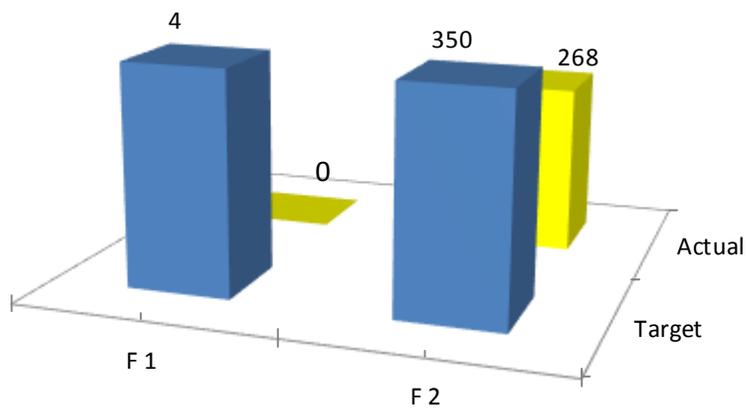


Chart 4: Target F INDICATOR

c) Behavioral analysis of the transfers during the period

For 2014, budgeted by SEFIN and approved by the National Congress for the SDHJGD to implement **L.4,758,006,000.00** million lempira for the concept of municipal transfers for the fiscal year 2014 from with for the three municipalities with port correspond L. 240,000,000.00 million lempira and the rest of the 295 municipalities L.4,518,006,000.00 million lempira. Historically, the amounts assigned by the Central Government 2010-2014: 7% in 2010: L.2,904,538,971.12 million lempira, 8% in 2011 : L.3,534,140,276.07 million lempiras, 9% in 2012: L.4,024,082,082.88 million lempiras, 10% in 2013: L.4,668,006,000.00 million lempiras and according to the Municipalities Law 11% by 2014, considering that the approval of the freezing of the transfer amount by the Public Finances, Exemption controls and anti-evasion measures (decree 278-2013) article 29 was approved. The Central Government has estimated the payment of the 2014 quarterly by the amount of L. 1,189,501,000.00 million lempiras. The state owes the local municipalities the payment of L.2, 379,003,000.00 million of lempiras in the January - June period 2014. The state has issued payments to the municipalities for the 2014 budget, from January- June L.1, 002,136,126.41 million lempiras. Percentage included in the transfer of financial resources of the Central Government to the municipalities for 3.85% in relation to the 11% pertinent to 2014, held by the article 91 in the Municipal Law; with the data updated until June 30th 2014; The amounts projected by June 30th 2014 in the implementation of the budget by 7.6% taking as base the projected amount in order to pay January through June by the Ministry of finances.

Source; SDHJGD through the Local Strengthening Executives

d) Photographic Documentation
"Accountability for Municipalities " Workshop



Tributary Fiscal Policy Workshop



Accountabilty Workshop benefiting the municipalities



2014 Planning with Affiliates and CSOs in the Central Region



Public Policy Workshops for Affiliates and CSOs







Protected Areas system Workshop with Affiliates and CSOs





2014 Planning with Affiliates and CSOs in the Western Region

