

Open Budget Survey 2019

Questionnaire

Chile

April 2020

Country Questionnaire: Chile

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
2019

Source:
No disponible al público.

http://www.dipres.gob.cl/597/w3-multipropertyvalues-15199-24532.html#proyecto_ley

Comment:
De acuerdo a las respuestas del gobierno en la OBS 2017, existe un documento que se produce como insumo interno denominado "Presupuesto Exploratorio" que tendría las características de un PBS. Asimismo, existe el documento "Informe de Finanzas Públicas para el proyecto de Ley de Presupuestos del sector público 2019", el cual se publica conjuntamente con el EBP. Si bien este documento tiene algunas características para ser considerado un PBS, dado que se publica conjuntamente con el EBP, se considerará como documento de respaldo del EBP para efectos de la OBS 2019".

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:
d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:
Documento no disponible al público.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

No está disponible al público.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a n/a

Source:

No disponible al público-

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

No disponible al público.

http://www.dipres.gob.cl/597/w3-multipropertyvalues-15199-24532.html#proyecto_ley

Comment:

El documento que cumple perfectamente con las características de PBS, será utilizado como documento complementario de respaldo de la EBP, para responder las preguntas de la sección 2.

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

No disponible al público.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

El documento producido para propósitos internos se denomina "Presupuesto Exploratorio"

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Se determinó mediante consultas a funcionarios y analistas de las áreas clave de la Dirección de Presupuestos del Ministerio de Hacienda. Se realizaron consultas a funcionarios clave de la Dirección de Presupuestos del Ministerio de Hacienda, para determinar la existencia del Presupuesto Exploratorio.

Source:

Consultas funcionarios clave de la Dirección de Presupuestos del Ministerio de Hacienda y respuesta del gobierno a OBS 2017.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a n/a

Source:

Existe un documento de uso interno en la Dirección de Presupuestos.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Este documento no está disponible al público.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2019

Source:

Artículo 12 del Decreto Ley 1.263, Decreto Orgánico de Administración Financiera del Estado, y artículo 67 de la Constitución Política de la República.

Comment:

En el Decreto Ley se establece que un año presupuestario coincide con el año calendario.

Mientras, en la Constitución Política se indica que el Presidente deberá presentar al Congreso la propuesta del Presupuesto de la Nación, a lo menos con tres meses de anterioridad a la fecha que empieza a regir, esto es, enero de cada año calendario.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

1/10/2018

Source:

Artículo 67 de la Constitución Política de la República

<http://www.dipres.gob.cl/598/w3-article-3699.html>

Comment:

La Constitución establece en su artículo 67, como ya se indicó, un plazo mínimo para la presentación del proyecto de ley de presupuestos, señalando deberá ser presentado por el Presidente al Congreso Nacional, a lo menos con tres meses de anterioridad a la fecha en que debe empezar a regir (enero del año siguiente, en este caso, enero 2019).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 29/09/2019

Comments: http://www.dipres.gob.cl/597/articles-178469_doc_pdf.pdf

Researcher Response

La fecha indicada en la pregunta EBP-1b está asociada a la data en que se dispuso el documento al público, la cual fue determina en base la extracción de los metadatos del archivo publicado en el siguiente link: http://www.dipres.gob.cl/597/articles-178469_doc_pdf.pdf. Además, el 2 de octubre fue la fecha en que dicho documento fue dado a conocer al Congreso en su cuenta de sesión sala 78° (<https://www.camara.cl/pdf.aspx?prmid=13261&prmtipo=TEXTOSesion>)

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

Artículo 67 de la Constitución Política de la República de Chile

<http://www.dipres.gob.cl/598/w3-article-3699.html>

Comment:

La Constitución regula que el poder ejecutivo debe presentar, al menos, con 3 meses de anterioridad la propuesta de ley de presupuestos al Congreso Nacional para su discusión, antes de la fecha de inicio del año fiscal (enero de 2019, en este caso).

Peer Reviewer

Opinion: Agree

Comments: A pesar de que el EBP fue ingresado al Congreso Nacional con fecha 29 de Septiembre, se dio cuenta del mismo a la Sala de la Cámara de Diputados el día 2 de Octubre (<https://www.camara.cl/pdf.aspx?prmid=13261&prmtipo=TEXTOSesion>) y luego de ello puesto a disposición del

público a través del sistema virtual. Por lo tanto, la respuesta correcta es la señalada por la persona investigadora.

Government Reviewer
Opinion: Agree

Researcher Response

Efectivamente, la fecha indicada en la pregunta EBP-1b está asociada a la data en que se dispuso el documento al público, la cual fue determinada en base a la extracción de los metadatos del archivo publicado en el siguiente link: http://www.dipres.gob.cl/597/articles-178469_doc_pdf.pdf.

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
2/10/2018

Source:
Link a sección web de DIPRES con el listado de documentos de respaldo:

<http://www.dipres.gob.cl/597/w3-multipropertyvalues-15199-24532.html>

Comment:
Los documentos de respaldo son los siguientes:

- 1) Informe de Finanzas Públicas de la Ley de Presupuestos del sector público 2019 (fecha de publicación: 12 de octubre 2018)
- 2) Acta de Resultados del Comité Consultivo del PIB Tendencial (fecha publicación: 31 de agosto 2018)
- 3) Acta Resultados del Comité Consultivo del Precio de Referencia del Cobre 2018 (fecha publicación: 31 de agosto 2018)
- 4) Acta de la sesión del Consejo Fiscal Asesor (fecha publicación: 29 de agosto de 2018)

Peer Reviewer

Opinion: Agree

Comments: Así lo confirma el documento sobre la cuenta de la Cámara de Diputados del día 2 de Octubre de 2018 (<https://www.camara.cl/pdf.aspx?prmid=13261&prmtipo=TEXTOSesion>)

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Se utilizó algunas aplicaciones para extraer la metadata del archivo de la Propuesta de Ley de Presupuestos 2019. Los software utilizados fueron Foca y PDF Element 6.

Source:

Datos de software de visualización de metadata de archivos PDF.

Comment:

Si bien la fecha que se pudo visualizar en los software utilizados fue aquella de la modificación del documento, pero sirve de referencia para indicar que aproximadamente dicho documento pudo haber sido publicado el 2 de octubre de 2018.

Peer Reviewer

Opinion: Agree

Comments: Así lo confirma, también, el documento sobre la cuenta de la Cámara de Diputados del día 2 de Octubre de 2018 (<https://www.camara.cl/pdf.aspx?prmid=13261&prmtipo=TEXT0SESION>)

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

http://www.dipres.gob.cl/597/articles-178469_doc_pdf.pdf

Source:

http://www.dipres.gob.cl/597/w3-multipropertyvalues-15199-24532.html#proyecto_ley

Sección del Proyecto de Ley de Presupuestos 2019

Comment:

Los documentos de respaldo son los siguientes:

- 1) Informe de Finanzas Públicas de la Ley de Presupuestos del sector público 2019 (http://www.dipres.gob.cl/597/articles-178471_doc_pdf.pdf)
- 2) Acta de Resultados del Comité Consultivo del PIB Tendencial (http://www.dipres.gob.cl/597/articles-178468_c_acta_pib_tendencial.pdf)
- 3) Acta Resultados del Comité Consultivo del Precio de Referencia del Cobre 2018 (http://www.dipres.gob.cl/597/articles-178468_e_acta_precio_cobre.pdf)
- 4) Acta de la sesión del Consejo Fiscal Asesor (http://www.dipres.gob.cl/597/articles-178468_g_acta_cfa.pdf)
- 5) Estadísticas de las Finanzas Públicas (EFP) 2008-2017 (este documento no figura en la sección, pero se adjunta en los anexos del Informe de Finanzas Públicas (1), donde se detallan los documentos que forman parte del sistema de finanzas públicas, y en particular, el EFP que se publica antes del IFP).
http://www.dipres.cl/598/articles-174525_doc_pdf.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

1) Cuadros del Informe de Finanzas públicas
http://www.dipres.gob.cl/597/articles-178468_b_Cuadros_IFP_2019.xlsx

2) Cuadros del Acta de Resultados del PIB tendencial
http://www.dipres.gob.cl/597/articles-178468_d_resultados_comite_pib_tendencial.xlsx

Comment:

Peer Reviewer

Opinion: Agree

Comments: Junto con la información entregada en las fuentes, se agrega el detalle de la información numérica contenida en el Proyecto de Ley de Presupuestos a nivel Nacional, Partidas, Capítulos y Programas en formatos legibles por máquinas como Excel, XML y CVS. Fuente:
<http://www.dipres.gob.cl/597/w3-multipropertyvalues-15168-24532.html>

Government Reviewer

Opinion: Agree

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Mensaje presidencial y articulado del Proyecto de Ley de Presupuestos del Sector Público 2019

Source:

http://www.dipres.gob.cl/597/articles-178469_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

a. Yes

Source:

Nombre del documento: Folleto de Prioridades Presupuestarias del Proyecto de Presupuestos 2019
https://issuu.com/dipreschile/docs/folleto_proyectoleypptos2019_dipres/1?ff

Comment:

Por primera vez desde que se elabora, el folleto se publicó como una versión en la plataforma Issuu

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
2018

Source:
Decreto Ley 1.263, Decreto Orgánico de la Administración Financiera del Estado

Comment:
Este decreto dispone en su Art.14 que el Presupuesto deberá quedar totalmente tramitado a más tardar el 1 de diciembre del año anterior a su vigencia.
Se ha considerado el año fiscal 2018 debido a que, pese a la existencia antes de la fecha de corte de la OBS 2019 de un EB para el mismo año, este documento publicado el 28 de diciembre solo contiene lo medular del contenido de la Ley de presupuestos, sin embargo, la información desagregada, en detalle, y que incluye datos abiertos (legibles por máquina), recién fue publicada los primeros días de enero de 2019, por lo cual quedarían fuera de la evaluación del OBS 2019, generando un problema significativo en el cómputo del puntaje correspondiente a Chile.

Por esta razón, se tomará como referencia el EB 2018, cuya información desagregada y datos abiertos adicionales fueron publicados en enero de 2018, entrando por tanto en la evaluación de la OBS 2018.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
29/11/2017

Source:
1) Notas de prensa del Gobierno:
<https://www.gob.cl/noticias/gobierno-celebro-aprobacion-de-la-ley-de-presupuestos-2019/>

2) Nota de prensa del Congreso:
https://www.camara.cl/prensa/noticias_detalle.aspx?prmId=135702

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: En la pregunta anterior el investigador propuso el año fiscal 2018 para ser evaluado en esta encuesta, y este fue aprobado el 27/12/2017.

Comments: <https://www.leychile.cl/Navegar?idNorma=1112915>

Researcher Response

Se corrige la fecha indicada como de aprobación del EB 2018, en línea con lo planteado por el Government Reviewer. A diferencia de lo indicado, se corrige fecha para el 29/11/2017, correspondiente al Oficio de ley N° 13.626 dirigido al Ejecutivo, donde se comunica la aprobación del proyecto de Ley (Bitácora de tramitación del proyecto de ley: https://www.senado.cl/appsenado/includes/dhtmlx_v36/dhtmlxExport/pdf/generate.php)

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

1) Publicación EB:

a) Ley oficial de la República publicada en el Diario Oficial:

<http://www.diariooficial.interior.gob.cl/publicaciones/2017/12/27/41942-B/01/1326108.pdf>

b) Ley de Presupuestos publicada por la Biblioteca del Congreso Nacional:

<https://www.leychile.cl/Navegar?idNorma=1112915>

2) Aprobación EB en parlamento:

a) <https://www.cooperativa.cl/noticias/pais/politica/camara-de-diputados/diputados-despachan-presupuesto-2018-y-reajuste-del-sector-publico/2017-11-28/212740.html>

b) <http://www.poderyliderazgo.cl/asenado-aprueba-y-despacha-ley-de-presupuesto-2018/>

Comment:

La ley de Presupuestos 2018 fue aprobada y despachada por el Congreso el 28 de noviembre. Pero antes de que se materialice como ley aprobada por el Congreso, ésta debe ser aprobada en última instancia por el Presidente de la República, debiendo emitir con ello un decreto promulgatorio de esta ley. Dicho decreto fue emitido el 21 de diciembre, cuya fecha es la oficial como aprobación del Parlamento al momento de computar el plazo de publicación, de acuerdo a lo indicado por la metodología de la OBS.

De esta manera, en base a los documentos citados, la Ley de Presupuestos 2018 fue publicada el 28 de diciembre, y por tanto, tomó 7 días corridos (menos de 2 semanas) en ponerse a disposición del público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
27/12/2017

Source:
<http://www.diariooficial.interior.gob.cl/publicaciones/2017/12/27/41942-B/01/1326108.pdf>

Publicación de la Ley 21.053 de Presupuestos del Sector Público para el año 2018.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
Se determinó desde la fuente oficial donde se alojan las leyes que pasan a ser oficialmente leyes de la República, esto es, el Diario Oficial de la República de Chile.

Source:
Sitio web del Diario Oficial de la República de Chile
<http://www.diariooficial.interior.gob.cl>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<http://www.diariooficial.interior.gob.cl/publicaciones/2017/12/27/41942-B/01/1326108.pdf>

Source:
Diario Oficial de la República de Chile

Comment:
La ley de Presupuestos 2018 aprobada también se publica en los siguientes link:

Biblioteca del Congreso Nacional:
<https://www.leychile.cl/Navegar?idNorma=1112915>

Dirección de Presupuestos del Ministerio de Hacienda:
http://www.dipres.cl/597/articles-172496_doc_pdf.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Sección de datos de la Ley de Presupuestos 2018:
<http://www.dipres.cl/597/w3-multipropertyvalues-15145-24043.html>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

LEY DE PRESUPUESTOS DEL SECTOR PÚBLICO PARA EL AÑO 2018

Source:

Diario Oficial:

<http://www.diariooficial.interior.gob.cl/publicaciones/2017/12/27/41942-B/01/1326108.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

Folleto de Prioridades Presupuestarias de la Ley de Presupuestos 2018.
http://www.dipres.cl/597/articles-169529_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

2019

Source:

1) Presupuesto Ciudadano del Proyecto de Ley de Presupuestos 2019
https://issuu.com/dipreschile/docs/folleto_proyectoleypptos2019_dipres/1?ff

Comment:

Se utilizará el CB que se acompaña a la EBP 2019 para efectos de la evaluación.

Para efectos informativos, cabe notar que existe otro CB que alude a la EB 2019, el cual es publicado en enero de 2019

(link "Presupuesto Ciudadano de la Ley de Presupuestos 2019": https://issuu.com/dipreschile/docs/folleto_leyppptos2019_dipres/1?ff)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.
Option "d" applies if the document is not produced at all.
Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

CB de referencia: Presupuesto Ciudadano del Proyecto de Ley de Presupuestos
https://issuu.com/dipreschile/docs/folleto_proyectoleypptos2019_dipres/1?ff

Comment:

Otros presupuestos ciudadanos:

https://issuu.com/dipreschile/docs/folleto_leyptos2019_dipres/1?ff
Presupuesto Ciudadano de la Ley de Presupuestos

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:
2/10/2018

Source:
https://issuu.com/dipreschile/docs/folleto_proyectoleyptos2019_dipres/1?ff

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
A través del uso de software como FOCA que permite extraer la metadata del documento publicado.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:
https://issuu.com/dipreschile/docs/folleto_proyectoleyptos2019_dipres/1?ff

Source:
Dirección de Presupuestos del Ministerio de Hacienda.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Folleto de Prioridades Presupuestarias del Proyecto de Ley de Presupuestos 2019

Source:

https://issuu.com/dipreschile/docs/folleto_proyectoleyptos2019_dipres/1?ff

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <http://www.dipres.gob.cl/597/w3-multipropertyvalues-15199-24532.html>

IBP Comment

Se toma nota del link provisto por el revisor de gobierno, donde se puede acceder a diferentes documentos presupuestarios.

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

Documento presupuestario de referencia:

Proyecto de Ley de Presupuestos del sector público 2019

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
2018

Source:

Comment:
Se elige el año fiscal 2018 pues cumple con los requisitos de disponibilidad y acceso público para todos los documentos de seguimiento del periodo.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

1) Sección de informes Estado de Operaciones del Gobierno Central 2018, de la Dirección de Presupuestos del Ministerio de Hacienda.
http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043

2) Sección de informes de ejecución presupuestaria por Partidas, Capítulos y Programas 2018
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_partida
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_capitulo
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

Peer Reviewer
Opinion: Agree

Comments: El Gobierno dispone, además, de un calendario con el detalle de los documentos que serán publicados a lo largo del año. Fuente:
http://www.dipres.gob.cl/598/articles-43518_recurso_1.pdf

Government Reviewer
Opinion: Agree

Researcher Response

Se toma nota de la información adicional proporcionada por el Peer Reviewer, y se incorpora a la respuesta entonces el link al calendario de publicaciones de DIPRES. (http://www.dipres.gob.cl/598/articles-43518_recurso_1.pdf)

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

1) Informes de Estado de Operaciones del Gobierno Central 2018

a) Informes de Estado de Operaciones del Gobierno Central a enero de 2018
Fecha publicación: 28 de febrero de 2018

b) Informes de Estado de Operaciones del Gobierno Central a febrero de 2018
Fecha publicación: 31 de marzo de 2018

c) Informes de Estado de Operaciones del Gobierno Central a marzo de 2018
Fecha publicación: 30 de abril de 2018

d) Informes de Estado de Operaciones del Gobierno Central a abril de 2018
Fecha publicación: 31 de mayo de 2018

e) Informes de Estado de Operaciones del Gobierno Central a mayo de 2018
Fecha publicación: 30 de junio de 2018

f) Informes de Estado de Operaciones del Gobierno Central a junio de 2018
Fecha publicación: 31 de julio de 2018

g) Informes de Estado de Operaciones del Gobierno Central a julio de 2018
Fecha publicación: 31 de agosto de 2018

2) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas 2018

a) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a enero de 2018
Fecha publicación: 28 de febrero de 2018

b) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a febrero de 2018
Fecha publicación: 31 de marzo de 2018

c) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a marzo de 2018
Fecha publicación: 30 de abril de 2018

d) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a abril de 2018
Fecha publicación: 31 de mayo de 2018

e) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a mayo de 2018
Fecha publicación: 30 de junio de 2018

f) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a junio de 2018
Fecha publicación: 31 de julio de 2018

g) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a julio de 2018
Fecha publicación: 31 de agosto de 2018

Source:

1) Link Informes de Estado de Operaciones del Gobierno Central 2018

http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043

2) Link Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas 2018

http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_partida

http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_capitulo

http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Se determinó nuevamente con el uso de software PDF Element 6 y Foca para extraer la metadata de los archivos publicados, en términos de la fecha de creación y la de modificación, que son las mejores aproximaciones disponibles.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043_5

Source:

1) Informes de Estado de Operaciones del Gobierno Central en 2018

http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043

2) Informes de ejecución presupuestaria - Nivel Partidas, Capítulos y Programas 2018

http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_partida

http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_capitulo

http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

Informes de Estado de Operaciones del Gobierno Central a Julio de 2018

http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043_5

Informes de Estado de Operaciones del Gobierno Central a Junio de 2018

http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043_6

Informes de Estado de Operaciones del Gobierno Central a Mayo de 2018

http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043_7

Informes de Estado de Operaciones del Gobierno Central a Abril de 2018

http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043_8

Informes de Estado de Operaciones del Gobierno Central a marzo de 2018

http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043_9

Informes de Estado de Operaciones del Gobierno Central a Febrero de 2018

http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043_10

Informes de Estado de Operaciones del Gobierno Central a Enero de 2018
http://www.dipres.gob.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043_11

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

1) Informes de Estado de Operaciones del Gobierno Central 2018

http://www.dipres.cl/598/articles-182826_doc_xls_informe_ej_febrero.xlsx (al mes de noviembre)
http://www.dipres.cl/598/articles-182766_doc_xls_informe_ej_febrero.xlsx (al mes de octubre)
http://www.dipres.cl/598/articles-181551_doc_xls_informe_ej_febrero.xlsx (al mes de septiembre)
http://www.dipres.cl/598/articles-178046_doc_xls_informe_ej_febrero.xlsx (al mes de agosto)
http://www.dipres.cl/598/articles-177328_doc_xls_informe_ej_febrero.xlsx (al mes de julio)
http://www.dipres.cl/598/articles-176459_doc_xls_informe_ej_febrero.xlsx (al mes de junio)
http://www.dipres.cl/598/articles-175209_doc_xls_informe_ej_febrero.xlsx (al mes de mayo)

2) Informes de Ejecución Presupuestaria a nivel de Programas 2018

http://www.dipres.cl/597/articles-182824_doc_csv.csv (a noviembre en pesos)
http://www.dipres.cl/597/articles-182825_doc_csv.csv (a noviembre en dólares)
http://www.dipres.cl/597/articles-182762_doc_csv.csv (a octubre en pesos)
http://www.dipres.cl/597/articles-182763_doc_csv.csv (a octubre en dólares)
http://www.dipres.cl/597/articles-180351_doc_csv.csv (a septiembre en pesos)
http://www.dipres.cl/597/articles-180352_doc_csv.csv (a septiembre en dólares)
http://www.dipres.cl/597/articles-178045_doc_csv.csv (a agosto en pesos)
http://www.dipres.cl/597/articles-177423_doc_csv.csv (a agosto en dólares)
http://www.dipres.cl/597/articles-177320_doc_csv.csv (a julio en pesos)
http://www.dipres.cl/597/articles-177321_doc_csv.csv (a julio en dólares)
http://www.dipres.cl/597/articles-176454_doc_csv.csv (a junio en pesos)
http://www.dipres.cl/597/articles-176455_doc_csv.csv (a junio en dólares)
http://www.dipres.cl/597/articles-175204_doc_csv.csv (a mayo en pesos)
http://www.dipres.cl/597/articles-175205_doc_csv.csv (a mayo en dólares)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

1) Informes de Estado de Operaciones del Gobierno Central a (mes del informe) de 2018.-

2) Informes de Ejecución Presupuestaria (Nacional)

Source:

Link 1: http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043

Link 2: http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_nacional

Comment:

Los nombres de los informes anuales son similares, y solo se diferencian respecto del mes que se está informando.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

No se produce ningún documento ciudadano durante el año.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2018

Source:

<http://www.dipres.gob.cl/598/w3-propertyvalue-15892.html>

Sección de Evaluación de la Gestión Financiera del Sector Público y Actualización de Proyecciones

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

a. Six weeks or less after the midpoint

Source:

Los informes de medio año se publican habitualmente, por calendario de la Dirección de Presupuestos, 30 días después de haberse cumplido la ejecución presupuestaria al 30 de junio.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
15/7/2018

Source:

Fecha aproximada de publicación en base a registros de la metadata del informe publicado.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

A través de la extracción de la metadata del informe publicado, utilizando software como FOCA.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

http://www.dipres.gob.cl/598/articles-175239_doc_pdf.pdf

Source:

Dirección de Presupuestos del Ministerio de Hacienda

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:
http://www.dipres.gob.cl/598/articles-175241_doc_xls.xlsx

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Actualización de proyecciones del Gobierno Central para 2018

Source:

http://www.dipres.gob.cl/598/articles-175239_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

No existe una versión ciudadana identificada para el informe de mitad de año.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
2017

Source:
El Informe de fin de año en Chile es producido a mediados del año fiscal siguiente, junto al informe de medio año del año fiscal entrante.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:
b. Nine months or less, but more than six months, after the end of the budget year

Source:
De acuerdo al análisis de la metadata del informe, así como del calendario oficial de publicaciones de la Dirección de Presupuestos, se determinó que el informe fue publicado más de 6 meses después del cierre del año fiscal 2017.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
15/7/2018

Source:

Se publicó en la misma fecha que el informe de mediados de año del periodo fiscal 2018. De acuerdo a los análisis de la metadata, la fecha más aproximada sería el 15 de julio, aún cuando por calendario la Dirección de Presupuestos tiene como plazo límite para publicar hasta 180 días del cierre del año fiscal.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

A través de la revisión de la metadata del documento, en base a software antes enunciados.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

http://www.dipres.gob.cl/598/articles-175238_doc_pdf.pdf

Source:

Evaluación de la Gestión Financiera del Gobierno Central en el año 2017

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

http://www.dipres.gob.cl/598/articles-175240_doc_xls.xlsx

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Evaluación de la Gestión Financiera del Gobierno Central en el año 2017

Source:

http://www.dipres.gob.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

No se produce ninguna versión ciudadana del informe de fin de año.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2016

Source:

Se establece este año fiscal para ser consistente con los criterios del IBP que aplican para considerarse como un documento disponible al público (máximo 18 meses después del cierre del año fiscal)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

De acuerdo a las revisiones del investigador, este documento no es público, y no es producido para el año fiscal analizado.-

Comment:

Peer Reviewer

Opinion: Agree

Comments: A pesar de existir un documento de Cuenta Pública de la Gestión del SAI (<https://www.contraloria.cl/documents/451102/2316316/CUENTA+2016.pdf/b13304bf-cd05-fe61-67e5-59fe31dabce2>) que contiene alguna información pertinente para alguno de los aspectos consultados en el OBS, ésta no cumple con los requisitos y finalidades esperados de un AR de acuerdo a los lineamientos de la Encuesta.

Government Reviewer

Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

No es producido este documento.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

El documento no es publicado en la actualidad.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

El documento no es publicado en el año fiscal analizado ni en la actualidad.

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

El informe de auditoría no se produce.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

No se produce el documento.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

El investigador ha tenido experiencia previa de trabajo por más de 7 años en la EFS de Chile.

Desde su experiencia y conocimiento, es posible afirmar que no existe un informe anual de auditoría desde ese organismo, que cumpla con las características del informe evaluado, es decir, un informe que determina la consistencia de las cuentas definitivas del cierre del ejercicio presupuestario, evaluando además cuán completa y precisa es la información incluida en las cuentas finales y su grado de cumplimiento del manejo financiero y contable del gobierno.

Source:

Lo único que existe desde hace varias décadas, es un informe denominado

Comment:

Lo único que existe desde hace varias décadas, es un informe denominado Informe de Gestión Financiera del Estado (IGFE), que consolida los resultados presupuestarios, patrimoniales, de deuda y de activos, de los órganos del Estado y de las municipalidades. Esto como parte de su función de llevar la Contabilidad General de la Nación, definida en su ley Orgánica número 10.336.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

No es producido.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br/). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

Dirección de Presupuestos del Ministerio de Hacienda:

Sección que contiene informes desagregados por unidad administrativa:

<http://www.dipres.gob.cl/598/w3-propertyvalue-2129.html>

Sección que contiene informes agregados a nivel del Gobierno Central:

<http://www.dipres.gob.cl/598/w3-propertyvalue-2132.html>

Comment:

También existe información consolidada de finanzas públicas a nivel del gobierno Central y General en los siguientes sitios web:

Contraloría General de la República: Reportes financieros y presupuestarios.

<https://www.contraloria.cl/web/cgr/reportes-financieros-y-presupuestario1>

Banco Central de Chile: Base de datos estadísticos de las finanzas públicas

<https://si3.bcentral.cl/Siete/secure/cuadros/arboles.aspx>

Peer Reviewer

Opinion: Agree

Comments: También está la información que se pone a disposición del público a través de: 1. La página web de la Biblioteca del Congreso Nacional (<https://www.bcn.cl/presupuesto>) tiene visualizaciones respecto de las partidas de presupuesto y leyes nacionales en general. 2. En el portal de transparencia del Ejecutivo (<http://www.gobiernotransparentechile.cl/>) se encuentran todas las dependencias del gobierno donde consta

información presupuestaria de las mismas.

Government Reviewer
Opinion: Agree

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

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Link: <http://www.dipres.gob.cl/597/w3-multipropertyvalues-15149-24043.html>

En este enlace se publica los presupuestos y la ejecución presupuestaria consolidada por Ministerio, institución y programa presupuestario, en un mismo archivo, para cada mes del año fiscal.

Link: <https://www.contraloria.cl/web/cgr/bases-de-datos>

En este enlace se publica las bases de datos relativas a los estados de situación presupuestaria (balance de ingresos y gastos ejecutados en el año), y los estados de situación patrimonial (balance de activos, pasivos y patrimonio del Estado), consolidados mensualmente en un mismo archivo para todos los organismos públicos, según el año fiscal que se trate.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Link: <http://www.dipres.gob.cl/597/w3-multipropertyvalues-15149-24043.html>

En este enlace se publica los presupuestos y la ejecución presupuestaria consolidada por Ministerio, institución y programa presupuestario, consolidado por año y mes, con la opción de seleccionar distintos periodos anuales desde el 2009, en formatos consistentes.

Link: <https://www.contraloria.cl/web/cgr/bases-de-datos>

En este enlace se publica las bases de datos relativas a los estados de situación presupuestaria (balance de ingresos y gastos ejecutados en el año), y los estados de situación patrimonial (balance de activos, pasivos y patrimonio del Estado), consolidados para cada año fiscal en un mismo archivo para todos los organismos públicos, y es posible descargar años históricos en formatos consistentes.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer:

a. Yes

Source:

Visualizaciones del Presupuesto en la Biblioteca del Congreso Nacional.
<https://www.bcn.cl/presupuesto/periodo/2019>

Comment:

El sitio publica estas visualizaciones interactivas del presupuesto, aunque con ciertas limitaciones de contenido y de cifras (se publican solo el presupuesto de cada ministerio al año, y no contemplan las cifras del presupuesto asignadas a ciertos ministerios en moneda extranjera - expresadas en dólares americanos).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

1) Decreto Ley 1.263 sobre Administración Financiera del Estado.
<https://www.leychile.cl/Navegar?idNorma=6536>

2) Ley n° 20.128 sobre Responsabilidad Fiscal
<http://www.leychile.cl/Navegar?idLey=20128> (<http://www.leychile.cl/Navegar?idLey=20128>)

3) Ley N° 18.575 Orgánica Constitucional de Bases Generales de la Administración del Estado.
<https://www.leychile.cl/Navegar?idNorma=29967>

4) Ley de Organización y Atribuciones de la Contraloría General de la República (Decreto N° 2.421).
<https://www.leychile.cl/Navegar?idNorma=18995>

5) Decreto con Fuerza de Ley N° 106 del Ministerio de Hacienda, el cual define las atribuciones específicas de la Dirección de Presupuestos (DIPRES).
<https://www.leychile.cl/Navegar?idNorma=4625>

Comment:

Es este marco legal no se identificaron definiciones específicas en temas de transparencia fiscal y participación ciudadana.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

1) Acceso a la información: Ley 20.285 de acceso a la información pública
<https://www.leychile.cl/Navegar?idNorma=276363>

2) Transparencia de gobierno: Ley 20.285 de acceso a la información pública (transparencia activa)
<https://www.leychile.cl/Navegar?idNorma=276363>

3) Participación Ciudadana: Ley 20.500 sobre asociaciones y participación ciudadana en la gestión pública
<https://www.leychile.cl/Navegar?idNorma=1023143>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Sumadas a: 1. Ley 20.730 que regula el Lobby y Gestión de Intereses Particulares ante las Autoridades y Funcionarios. Ver: <http://www.leychile.cl/Navegar?idNorma=1060115> (<http://www.leychile.cl/Navegar?idNorma=1060115>) 2. Sobre Participación Ciudadana: Ley 20.500 (<http://www.leychile.cl/Navegar?idNorma=1023143>) (<http://www.leychile.cl/Navegar?idNorma=1023143>)

Government Reviewer

Opinion: Agree

Researcher Response

Se ratifica la incorporación de la norma adicional propuesta por el Peer Reviewer, relativa a Ley 20.730 que regula el Lobby y Gestión de Intereses Particulares ante las Autoridades y Funcionarios (Link: <http://www.leychile.cl/Navegar?idNorma=1060115>). También es posible añadir la Ley N° 20.880, sobre Probidad en la Función Pública y Prevención de los Conflictos de Interés (Link: <https://www.leychile.cl/Navegar?idNorma=1086062&idParte=9663576>)

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

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that

particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

1) EBP 2019 - Mensaje Proyecto de Ley de Presupuestos del sector público
http://www.dipres.cl/597/articles-178469_doc_pdf.pdf

2) Anexo cuadros por partida, capítulo y programa presupuestario:
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#proyecto_partida

Comment:

En el documento asociado al mensaje del Proyecto de Ley de Presupuestos, se detallan los aportes a cada uno de los ministerios del Gobierno Central, y en los anexos que acompañan el EBP, se incluye el detalle del presupuesto de la nación destinado a cada unidad administrativa (desde ministerios, instituciones y hasta los programas presupuestarios)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

b. No, expenditures are not presented by functional classification.

Source:

1) EBP 2019 - Mensaje Proyecto de Ley de Presupuestos del sector público
http://www.dipres.cl/597/articles-178469_doc_pdf.pdf

2) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

Los gastos del proyecto de Ley de Presupuestos no se presentan bajo la clasificación funcional, ni en la propuesta de ley (1), así como tampoco en el documento de respaldo relativo al Informe de Finanzas Públicas (2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

1) EBP 2019 - Mensaje Proyecto de Ley de Presupuestos del sector público
http://www.dipres.cl/597/articles-178469_doc_pdf.pdf

2) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

Los gastos presupuestarios del proyecto de Ley de Presupuestos no se presentan bajo la clasificación funcional, ni en la propuesta de ley (1), así como tampoco en el documento de respaldo relativo al Informe de Finanzas Públicas (2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

1) EBP 2019 - Mensaje Proyecto de Ley de Presupuestos del sector público
http://www.dipres.cl/597/articles-178469_doc_pdf.pdf

2) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

En el mensaje presidencial (1) del EBP 2019, se presenta en página 16 los gastos presupuestarios bajo la clasificación económica, en base

estándares internacionales. Asimismo, en el cuadro II.4.2 de la página 32 del Informe de Finanzas Públicas, también se presenta un resumen de la composición del gasto presupuestado en 2018 en contraste a 2019 bajo clasificación económica.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

1) EBP 2019 - Mensaje Proyecto de Ley de Presupuestos del sector público
http://www.dipres.cl/597/articles-178469_doc_pdf.pdf

2) Informe de Finanzas Públicas 2019, cuadro II.4.2 de la página 32
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

En general, es posible indicar que los gastos presupuestarios se presentan en una clasificación económica, que es compatible con los estándares internacionales indicados.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

1) Anexo programas presupuestarios contenidos en la EBP 2019. Ingresar a programas y luego unidad administrativa.
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa

Comment:

En los proyectos de ley de presupuestos en Chile, se incluye un desglose del gasto presupuestario a nivel de programas, es decir, en un grado de desagregación mayor que el de las unidades que conforman la estructura de la Administración del Estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en sus páginas 64 y 68 una estimación multianual a 4 años más allá del periodo presupuestario del EBP (2020-2023), donde se extrapola la proyección de gastos comprometidos del Gobierno Central, y el Programa Financiero, pero solo bajo la clasificación económica del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the

Executive's Budget Proposal?

Answer:

Economic classification

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en sus páginas 64 y 68 una estimación multianual a 4 años más allá del periodo presupuestario del EBP (2020-2023), donde se extrapola la proyección de gastos comprometidos del Gobierno Central, y el Programa Financiero, pero solo bajo la clasificación económica del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

No se presenta en el Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, una estimación multianual del gasto presupuestario desglosados por programa.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

Informe de Finanzas Públicas 2019

http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en su página 28, una proyección para el año presupuestario 2019 de las distintas fuentes de ingresos tributarios que compondrán el 100% de los Ingresos Tributarios del Gobierno Central.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en su página 27, una proyección para el año presupuestario 2019 de las distintas fuentes de ingresos No Tributarios del Gobierno Central en 2019. No obstante, existe una categoría "Otros Ingresos", que representa casi el 17% del total de Ingresos No Tributarios estimados, por lo que de acuerdo a la guía metodológica de la encuesta, esto no calificaría con el criterio de individualizar la totalidad de los ingresos no tributarios (se acepta como máximo en la categoría "Otros" un 3% del total de Ingresos No Tributarios según la metodología)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en su página 63, una proyección para los siguientes cuatro años, más allá del año presupuestario 2019, de los ingresos del Gobierno Central según categoría (tributarios y no tributarios).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

Informe de Finanzas Públicas 2019

http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en su página 63 (Cuadro III.4.1), una proyección para los siguientes cuatro años, más allá del año presupuestario 2019, de los ingresos del Gobierno Central según fuentes de donde provendrán los recursos, para el 100% de los ingresos estimados. Sin embargo, las fuentes de ingresos están presentadas al segundo nivel de la clasificación internacional propuesta por el Fondo Monetario Internacional (FMI), cuya información está contenida en la página 88 (ver en siguiente link: <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>), por lo que ninguna de las cifras cumple con el criterio para considerarse como una "fuente individual de ingresos", según metodología aplicada en esta encuesta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Se debe consignar que se ha cambiado la calificación de esta respuesta respecto a la asignada en el proceso 2017, para asegurar la consistencia de la evaluación entre los distintos países, exigiendo entonces que la EBP contenga una desagregación de fuentes individuales de ingresos al cuarto nivel según el manual del FMI.

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

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;*
- the central government's total debt burden at the end of the budget year; and*
- the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

1) Mensaje del Proyecto de ley de Presupuestos 2019 (EBP)

http://www.dipres.cl/597/articles-178469_doc_pdf.pdf

2) Informe de Finanzas Públicas 2019

http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019 (2), como documento de apoyo al EBP 2019, indica en su página 75 y 76, una proyección para el año presupuestario 2019 del monto total de deuda bruta que se alcanzaría a finales del 2019. Por su parte, el cuadro II.4.2 de la página 32 del mismo

documento, especifica la proyección de gastos estimados para 2019 por conceptos de intereses devengados en el periodo. Finalmente, en el mensaje del Proyecto de Ley de Presupuestos 2019 (1), se presenta en la página 15 la cifra del endeudamiento "nuevo" que incurrirá el Gobierno Central, y en la página 16, el gasto por Servicio de la Deuda, que incluye las proyecciones de pago de las amortizaciones de capital y los intereses por la deuda total del Gobierno Central.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: Efectivamente en el Informe de Finanzas Públicas 2019 y en el mensaje del Proyecto de Ley de Presupuestos 2019 se especifican la proyección de gastos estimados para 2019 por conceptos de intereses devengados en el periodo y la cifra del endeudamiento "nuevo" que incurrirá el Gobierno Central, respectivamente. Sin embargo, en el Informe de Finanzas Públicas no se señala el monto total de deuda que se alcanzará a finales del 2019, sino que del año 2018.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con la corrección del Peer Reviewer, efectivamente lo que se indica en las páginas 75 y 76 del IFP corresponde a la proyección de la deuda bruta al cierre del año 2018 (FY-1), por lo tanto, se modifica respuesta a la letra b)

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Source:

1) Mensaje del Proyecto de ley de Presupuestos 2019 (EBP)

http://www.dipres.cl/597/articles-178469_doc_pdf.pdf

2) Informe de Finanzas Públicas 2019

http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019 (2), como documento de apoyo al EBP 2019, indica en su página 75 y 76, una proyección para el año presupuestario 2019 del monto total de deuda bruta que se alcanzaría a finales del 2019. Por su parte, el cuadro II.4.2 de la página 32 del mismo documento, especifica la proyección de gastos estimados para 2019 por conceptos de intereses devengados en el periodo.

Finalmente, en el mensaje del Proyecto de Ley de Presupuestos 2019 (1), se presenta en la página 15 la cifra del endeudamiento "nuevo" que incurrirá el Gobierno Central, y en la página 16, el gasto por Servicio de la Deuda, que incluye las proyecciones de pago de las amortizaciones de capital y los intereses por la deuda total del Gobierno Central.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The interest payments on outstanding debt for the budget year

Comments: Efectivamente en el Informe de Finanzas Públicas 2019 y en el mensaje del Proyecto de Ley de Presupuestos 2019 se especifican la proyección de gastos estimados para 2019 por conceptos de intereses devengados en el periodo y la cifra del endeudamiento "nuevo" que incurrirá el Gobierno Central, respectivamente. Sin embargo, en el Informe de Finanzas Públicas no se señala el monto total de deuda que se alcanzará a finales del 2019, sino que del año 2018.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con la corrección del Peer Reviewer, efectivamente lo que se indica en las páginas 75 y 76 del IFP corresponde a la proyección de la deuda bruta al cierre del año 2018 (FY-1), por lo tanto, se elimina de las casillas de verificación, la opción "The central government's total debt burden at the end of the budget year"

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

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

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en su página 76 . y 77, una proyección para el año presupuestario 2018, pero solo de algunos de elementos esenciales contemplados en el enunciado, tales como el perfil de vencimiento de la deuda, y si se trata de deuda interna o externa. Sin embargo, nada de estos elementos son proyectados para la deuda estimada para el año presupuestario sujeto a análisis (2019), razón por la que se califica esta pregunta con una d).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en su página 76 y 77, una proyección para el año presupuestario 2018, de algunos de elementos esenciales contemplados en el enunciado, tales como el perfil de vencimiento de la deuda, y si se trata de deuda interna o externa. Sin embargo, nada de estos elementos son proyectados para la deuda estimada para el año presupuestario sujeto a análisis (2019), razón por la que se calificó la pregunta 14 por una d).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Maturity profile of the debt Whether the debt is domestic or external

Comments: Página 77 presenta un perfil de vencimiento Deuda Bruta Gobierno Central, que muestra ambos elementos.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en su página 62, un análisis económico y proyecciones para los 4 años siguientes al año presupuestario 2019, pero de algunos de elementos esenciales contemplados en el enunciado, excluyendo por ejemplo, el GDP Nominal, y las tasas de interés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, indica en su página 62, un análisis económico y proyecciones para los 4 años siguientes al año presupuestario 2019, especificando algunos de los elementos esenciales (como las tasas de inflación y el crecimiento del PIB real), pero añadiendo información más allá de los elementos esenciales (como por ejemplo, el precio de referencia del cobre, el tipo de cambio, la demanda interna y las importaciones).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, solo expone los supuestos macroeconómicos más probables sobre los cuales se basa la proyección de ingresos fiscales, señalando, por ejemplo, en su página 25: "El escenario macroeconómico esperado para 2019, junto con la estimación de ingresos fiscales para el año 2018, constituyen la base para la proyección de ingresos del Gobierno Central Total el próximo año".

Por tanto, al no apreciarse escenarios alternativos de proyección, en el caso que no se cumplieran los supuestos macroeconómicos considerados, se considera que no se evalúa en el documento el impacto de estos supuestos en las distintas variables clave del Presupuesto de la Nación (Ingresos, Gastos, Deuda).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

Comment:

En el Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, presenta entre las páginas 34 a 55, las estimaciones de cómo las principales políticas prioritarias del gobierno de turno afectan los gastos de la propuesta de presupuesto, abordando prácticamente la totalidad de las nuevas políticas a implementarse. Además, se presenta una discusión narrativa asociada a cada grupo de nuevas políticas prioritarias, que justifica y le da contexto a las decisiones de gasto adoptadas por el Ejecutivo en el año presupuestario 2019. No obstante, no se identifica con nitidez en dicha narrativa, cuándo se habla de una política nueva y en qué situación se trata de una política de arrastre, que ya se viene ejecutando de otros periodos anteriores.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Comments: En el Informe de Finanzas Públicas se presenta el efecto sobre el gastos público de alguna de las nuevas políticas propuestas por el Gobierno. Sin embargo, no contempla información sobre todas, omitiendo algunas con alto impacto en el presupuesto, como, por ejemplo, las nuevas políticas para el financiamiento de las Fuerzas Armadas.

Government Reviewer

Opinion: Agree

Researcher Response

Complementando la respuesta inicial, se debe añadir que el Informe de Finanzas Públicas (IFP) contempla en el capítulo III, "Proyección financiera del sector público 2020-2023" (páginas 58 a 72), una proyección de la situación de ingresos y gastos fiscales en el mediano plazo, por los próximos 3

años sobre el año presupuestario. En dicho capítulo, en la página 61 se indica que la proyección financiera en comento se desarrolla considerando, entre otros aspectos, "la aplicación de recursos provenientes de la Ley 13.196 (Ex Ley Reservada del Cobre) de acuerdo al Proyecto de Ley que modifica el financiamiento de las Fuerzas Armadas ingresado al Congreso". Por tanto, no solo se indica que se hizo el ejercicio de proyección considerando este cambio en la política de financiamiento de las fuerzas armadas, sino que además se enfatiza que dicho cambio (a la fecha de publicación del IFP) se encuentra en tramitación en un proyecto de ley enviado al Congreso, razón por la cual no fue tratado explícitamente sus efectos como política cierta en el apartado II.6 "Énfasis presupuestarios. Adicionalmente, cabe consignar que el IFP señala, en el cuadro III.5.3 (página 69 a 71), el conjunto global de proyectos de ley en trámite que tendrán efectos en las proyecciones presupuestarias de ingresos y gastos del Gobierno, por lo cual al menos en una mirada global, se abarcaría todas las nuevas políticas que tienen incidencia presupuestaria. Se espera, entonces, que la política de financiamiento de las fuerzas armadas sea tratada con una narrativa más exhaustiva en el proyecto de ley (EBP) 2020, una vez ya ocurrida la aprobación de la ley. En base a estos argumentos, se propone sostener la respuesta original indicada (letra A).

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

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc.pdf

Comment:

En el Informe de Finanzas Públicas 2019, como documento de apoyo al EBP 2019, presenta en su página 63, las proyecciones de los ingresos fiscales a 4 años, más allá del año presupuestario 2019, tomando en consideración el efecto que tendría la nueva estructura tributaria asociada a la Reforma del 2014, así como también el impacto que tendría en los ingresos tributarios el proyecto de Ley de Modernización Tributaria desde el año 2020, ingresado a trámite en el Parlamento a fines del 2018. No obstante, no se indica la totalidad de iniciativas que afectarían los ingresos de la nación.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Comments: Efectivamente en el Informe de Finanzas Públicas 2019 se integran a las proyecciones de los ingresos fiscales el supuesto impacto que tendría en los ingresos tributarios el proyecto de Ley de Modernización Tributaria desde el año 2020. Sin embargo, esa información está incorporada en las proyecciones generales sin detallar el efecto específico de la política propuesta. Junto con eso, no se detalla el efecto en los ingresos de otras nuevas políticas.

Government Reviewer
Opinion: Agree

Researcher Response

En base al criterio aplicado en conjunto con el equipo IBP, se ha decidido mantener la respuesta C. La razón de ello, pese a la validez de los argumentos planteados por el peer reviewer en el sentido de que el IFP 2019 no expone detalles más específicos del incremento de ingresos que generará el proyecto de Ley de Modernización Tributaria, esta carencia de información no calificaría tampoco para aplicar una respuesta tipo D, ya que esta respuesta correspondería en un escenario de nula información sobre políticas nuevas. Además, la respuesta C sería consistente con el análisis de otros países.

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

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

2) Anexos proyecto de Ley de Presupuestos 2019 - Nivel de Partida: http://www.dipres.cl/597/w3-multiropertyvalues-15168-24532.html#recuadros_articulo_5137_4

3) Ejemplo de gastos de la Subsecretaría de Economía y Empresas de Menor Tamaño presentados para el año BY-1

http://www.dipres.cl/597/articles-178617_doc_pdf.pdf

0 Ministerio del Interior: http://www.dipres.cl/597/articles-178532_doc_pdf.pdf

Comment:

En el Informe de Finanzas Públicas 2019 (1), como documento de apoyo fundamental al EBP 2019, se presenta en el cuadro II.4.2 de la página 32, el nivel y composición del gasto presupuestado para el año 2018 (precedente al año presupuestario - BY-1), de acuerdo a la clasificación económica del gasto. Con dichas cifras, se estima el porcentaje de crecimiento de cada partida económica de gasto para el año presupuestario 2019.

Por otro lado, en los anexos de la Ley de Presupuestos 2019 (2), a nivel de Programas Presupuestarios (Clasificación Administrativa), se presenta cuadros comparativos que contienen tanto el presupuesto aprobado en el BY-1 (también corregido a moneda del BY), como su presupuesto actualizado (vigente) al mes anterior a la fecha en que ingresa el EBP al Congreso (agosto), y el gasto ejecutado al mismo periodo.

Para efectos prácticos, se muestra un ejemplo del cuadro comparativo asociado al Presupuesto de la Subsecretaría de Economía y Empresas de Menor Tamaño presentados para el año presupuestario 2019.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term

"program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

1) Anexos proyecto de Ley de Presupuestos 2019 - Nivel de Partida: http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#recuadros_articulo_5137_4

2) Ejemplo de gastos de la Subsecretaría de Economía y Empresas de Menor Tamaño presentados para el año BY-1
http://www.dipres.cl/597/articles-178617_doc_pdf.pdf

O Ministerio del Interior: http://www.dipres.cl/597/articles-178532_doc_pdf.pdf

Comment:

Entre los anexos que contiene la EBP 2019 (1), se adjuntan tanto en formato de lectura como de datos "machine readable", el listado de programas presupuestarios de cada institución (Capítulo de la Ley de Presupuestos), con sus respectivos gastos ejecutados en los años precedentes (BY-1, BY-2, BY-3, BY-4).

Además, a modo de ejemplo, se adjunta link al Programa Fondo de Innovación para la Competitividad, dependiente de la Subsecretaría de Economía y Empresas de Menor Tamaño, Ministerio de Economía y Turismo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.cl/597/articles-178471_doc_pdf.pdf

2) Anexos proyecto de ley de presupuestos 2019 - Nivel de Programas Presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa

Comment:

En el Informe de Finanzas Públicas 2019 (1), como documento de apoyo fundamental al EBP 2019, se presenta en el cuadro II.4.2 de la página 32, la proyección actualizada del gasto presupuestado para el año 2018 (precedente al año presupuestario - BY-1), de acuerdo a la clasificación económica del gasto. Con dichas cifras, se estima el porcentaje de crecimiento de cada partida económica de gasto para el año presupuestario 2019.

Por otro lado, en los anexos del EBP 2019, a nivel de programas presupuestarios, se adjuntan cuadros comparativos donde se muestran los montos de presupuesto original de cada programa para el año BY-1, y las cifras actualizadas de dicho presupuesto, correspondientes a un mes antes a la fecha de presentación de la EBP al Congreso (Agosto).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

1) Anexos proyecto de Ley de Presupuestos 2019 - Nivel de Programas Presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa

2) Estadísticas de las Finanzas Públicas 2008-2017
http://www.dipres.cl/598/articles-174525_doc_pdf.pdf

Comment:

En los anexos de la Ley de Presupuestos 2019 (1), a nivel de Programas Presupuestarios (bajo una Clasificación Administrativa), se presentan cuadros evolutivos que contienen el gasto por programa para los 4 años anteriores al año presupuestario (BY-1, BY-2, BY-3, BY-4).

Por otro lado, en el Informe Estadísticas de las Finanzas Públicas 2008-2017 (2), entre las páginas 40 y 67, muestra los gastos ejecutados a nivel del Gobierno Central en los últimos 10 años, en moneda nacional y extranjera, en valores nominales y reales, y como % del PIB, descomponiendo Gobierno Central Total, Presupuestario y Extrapresupuestario, según clasificación económica de gastos e ingresos.

Adicionalmente, entre las páginas 68 y 77, se muestra el gasto del Gobierno Central ejecutados en los últimos 10 años, tanto en valores nominales como reales, y expresado como % del PIB, bajo la óptica de la clasificación funcional, respetando los estándares internacionales.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

1) Anexos proyecto de Ley de Presupuestos 2019 - Nivel de Programas Presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa

2) Estadísticas de las Finanzas Públicas 2008-2017
http://www.dipres.cl/598/articles-174525_doc_pdf.pdf

Comment:

En los anexos de la Ley de Presupuestos 2019 (1), a nivel de Programas Presupuestarios, (bajo una Clasificación Administrativa), se presentan cuadros evolutivos que contienen el gasto por programa para los 4 años anteriores al año presupuestario (BY-1, BY-2, BY-3, BY-4).

Por otro lado, en el Informe Estadísticas de las Finanzas Públicas 2008-2017 (2), entre las páginas 40 y 67, muestra los gastos ejecutados a nivel del Gobierno Central en los últimos 10 años, en moneda nacional y extranjera, en valores nominales y reales, y como % del PIB, descomponiendo Gobierno Central Total, Presupuestario y Extrapresupuestario, según clasificación económica de gastos e ingresos.

Adicionalmente, entre las páginas 68 y 77, se muestra el gasto del Gobierno Central ejecutados en los últimos 10 años, tanto en valores nominales como reales, y expresado como % del PIB, bajo la óptica de la clasificación funcional, respetando los estándares internacionales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

1) Estadísticas de las Finanzas Públicas 2008-2017
http://www.dipres.cl/598/articles-174525_doc_pdf.pdf

2) Anexos proyecto de ley de presupuestos 2019 - Nivel de Programas Presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa

Comment:

En el informe de Estadísticas de las Finanzas Públicas (1), se presenta la información de los gastos para los últimos 10 años anteriores al BY-2. Por otro lado, en los anexos al EBP 2019 (2), se indican para cada programa presupuestario un cuadro evolutivo del gasto de al menos los últimos 3 años anteriores al BY.

Como ejemplo de estos informes anexos, es posible citar al Programa Presupuestario de la Subsecretaría de Educación, en el link http://www.dipres.cl/597/articles-180037_doc_pdf.pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

1) Anexos proyecto de Ley de Presupuestos 2019 - Nivel de Programas Presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa
Ver por ejemplo Educacion: http://www.dipres.cl/597/articles-180037_doc_pdf.pdf

2) Estadísticas de las Finanzas Públicas 2008-2017
http://www.dipres.cl/598/articles-174525_doc_pdf.pdf

Comment:

En los anexos de la Ley de Presupuestos 2019 (1), a nivel de Programas Presupuestarios (bajo una Clasificación Administrativa), se presentan cuadros evolutivos que contienen el gasto ejecutado real por programa para los 4 años anteriores al año presupuestario (BY-1, BY-2, BY-3, BY-4).

Por otro lado, en el Informe Estadísticas de las Finanzas Públicas 2008-2017 (2), entre las páginas 40 y 67, muestra los gastos reales ejecutados a nivel del Gobierno Central en los últimos 10 años, en moneda nacional y extranjera, en valores nominales y reales, y como % del PIB, descomponiendo Gobierno Central Total, Presupuestario y Extrapresupuestario, según clasificación económica de gastos e ingresos.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

1) Informe de Finanzas Públicas
http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

En el Informe de Finanzas Públicas 2019, como documento de apoyo al EBP, contiene en su página 16, cuadro I.2.1, una proyección a septiembre de 2018, de los ingresos efectivos del año (BY-1), desglosado por grandes categorías (Ingresos tributarios, separado de Ingresos No tributarios)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-1.

Source:

1) Informe de Finanzas Públicas

http://www.dipres.gob.cl/598/articles-178471_doc_.pdf

Comment:

En el Informe de Finanzas Públicas 2019, como documento de apoyo al EBP, contiene en su página 16, cuadro I.2.1, una proyección a septiembre de 2018, de los ingresos efectivos del año (BY-1), desglosado por fuentes agregadas (Ingresos tributarios, Cobre bruto, Imposiciones previsionales, Donaciones, Rentas de la propiedad, Otros ingresos, además de ventas de activos físicos).

Sin embargo, estas fuentes de ingresos están desagregadas al segundo nivel de la clasificación de ingresos internacional propuesta por el FMI (disponible en página 88 en el siguiente link: <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>), por lo que no podrían considerarse como fuentes individuales de ingresos de acuerdo a la metodología de esta encuesta (cuarto nivel de dicha clasificación).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

1) Informe de Finanzas Públicas

http://www.dipres.gob.cl/598/articles-178471_doc_.pdf

Comment:

En el Informe de Finanzas Públicas (IFP) 2019, como documento de apoyo al EBP, contiene en su página 16, cuadro I.2.1, un contraste entre las

estimaciones originales de ingresos fiscales para el periodo anterior al año presupuestario (BY-1), y las estimaciones actualizadas entre los meses en que se elabora el IFP (julio - septiembre) del año BY-1.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

1) Informe de Estadísticas de las Finanzas Públicas 2008-2017
http://www.dipres.cl/598/articles-174525_doc_pdf.pdf

Comment:

En el informe de Estadísticas de las Finanzas Públicas (EFP), como documento preliminar de apoyo al EBP, se presentan cuadros con las cifras de ingresos por categoría (tributario, no tributario) para los 10 años anteriores al año presupuestario (BY), los que se exponen entre las páginas 40 y 81. A lo largo de estos cuadros, se muestra la información según distintas clasificaciones (económica, funcional), y expresadas en moneda nacional y extranjera, en valores nominales y reales, y como % del PIB.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

1) Informe de Estadísticas de las Finanzas Públicas 2008-2017
http://www.dipres.cl/598/articles-174525_doc_pdf.pdf

Comment:

En el informe de Estadísticas de las Finanzas Públicas (EFP), como documento preliminar de apoyo al EBP, se presentan cuadros con las cifras de ingresos por fuente individual (Ingresos tributarios, Cobre bruto, Imposiciones previsionales, Donaciones, Rentas de la propiedad, Otros ingresos, además de ventas de activos físicos) para los 10 años anteriores al año presupuestario (BY), los que se exponen entre las páginas 40 y 81.

A lo largo de estos cuadros, se muestra la información según distintas clasificaciones (económica, funcional), y expresadas en moneda nacional y extranjera, en valores nominales y reales, y como % del PIB.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Comments: Si bien no se presenta información acerca de todas las fuentes de ingreso, en el detalle entregado acerca de las fuentes individuales de ingreso para los años BY-2 y anteriores en el informe de Estadísticas de las Finanzas Públicas la categoría "Otros ingresos" representa menos de un tercio del total de los ingresos informados. Por lo tanto, los ingresos individuales señalados representan más de dos tercios.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo a los criterios metodológicos acordados con el equipo del IBP para este proceso de la OBS, a manera de asegurar con ello la consistencia entre la evaluación de los distintos países, se entenderá como "fuente individual de ingreso" aquellas que son congruentes con la clasificación de ingresos fiscales definidas en el manual del FMI de 2014, al cuarto nivel de desagregación. En base a este parámetro, se aprecia que en el Informe de Estadísticas de las Finanzas Públicas 2008-2017 se muestran las cifras de los ingresos con una desagregación al segundo nivel, no cumpliendo con ello el estándar exigido. Por esta razón, se cambia la respuesta a d).

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

1) Informe de Estadísticas de las Finanzas Públicas 2008-2017

http://www.dipres.cl/598/articles-174525_doc_pdf.pdf

Comment:

En el informe de Estadísticas de las Finanzas Públicas (EFP), como documento de apoyo previo a la elaboración del EBP, se presentan cuadros con las cifras de ingresos para los 10 años anteriores al año presupuestario (BY), los que se exponen entre las páginas 40 y 81.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;

- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_.pdf

Comment:

El Informe de Finanzas Públicas (IFP) 2019, como documento de apoyo al EBP 2019, presenta información en su capítulo I (apartado 5 y 6), capítulo II (apartado 4) y en el capítulo IV, aquella información relativa del Gobierno Central relativa a su endeudamiento y deuda total para el periodo anterior al año presupuestario (BY-1). Sin embargo, no presenta todos los "core elements" definidos en la encuesta, dado que la información asociada a las tasas de interés de cada instrumento de deuda no se ve reflejada en el documento.

Los core elements definidos se encuentran contenidos en las siguientes secciones del documento:

- 1) total debt outstanding at the end of BY-1: se refleja el valor estimado en el apartado I.6 y también en el IV.1 del IFP.
- 2) amount of net new borrowing required during BY-1: se refleja el valor estimado en el apartado I.5 del IFP, Cuadro I.5.1.
- 3) interest payments on the debt: se refleja el valor estimado en el apartado II.4, Cuadro II.4.2.
- 4) interest rates on the debt instruments: no contenido en el IFP
- 5) maturity profile of the debt: se refleja en el capítulo IV., Gráfico IV.1.2
- 6) domestic or external debt: se refleja en el capítulo IV., con una tendencia histórica en el Gráfico IV.1.1

Finalmente, se debe observar que, dada la dispersión de la información contenida en el IFP 2019, relativa a la deuda total y endeudamiento del periodo BY-1 del Gobierno Central, es complejo para cualquier ciudadano formarse una idea general de cuál es el comportamiento de estos core elements para el periodo estudiado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

2) Informe de Estadísticas de las Finanzas Públicas

http://www.dipres.cl/598/articles-174525_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas (IFP) 2019 (1), como documento de apoyo al EBP 2019, presenta información en su capítulo IV, "Perspectivas de las Finanzas Públicas en el largo plazo", información histórica de la evolución de la deuda del gobierno desde el año 1991 y hasta incluso el periodo BY-1 (2018), cuyo último año es un valor estimado. Sin embargo, dichos datos se reflejan en una gráfica, sin la opción de extraer sus datos, y solo expresado como porcentaje del PIB (salvo para el periodo BY-1, para el cual se indica explícitamente el valor estimado en dólares).

No obstante, las cifras efectivas de deuda alcanzada históricamente por el Gobierno Central, están contenidas en el Informe de Estadísticas de las Finanzas Públicas (2), página 121 y 122, cuyos valores están expresados en moneda nacional y extranjera de forma consolidada y desglosada, desde el BY-2 y hasta 10 años atrás.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

1) Informe Finanzas Públicas
http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

En el Informe Finanzas Públicas, apartado II.2 y II.4, se expone la información de los ingresos (cuadro II.2.3) y gastos (II.4.1) de los fondos extra-presupuestarios, contemplados en el proyecto de Ley de Presupuestos 2019. En los párrafos que acompañan estos cuadros, específicamente ubicados en las páginas 28 y 31) se expone en líneas muy gruesas las fuentes de estos recursos y el destino de estos fondos, asociados a los aportes de la ex Ley Reservada del Cobre (ley 13.196) para su gasto en las Fuerzas Armadas, así como para pagar los intereses devengados por los Bonos de Reconocimiento. Más definiciones en este sentido se encuentran en el glosario de este documento (páginas 156-157). Sin embargo, se observa la falta de una presentación concreta de cuál es el propósito de la existencia de estos fondos, o la lógica de política que está detrás de estos recursos (por qué se creó? o para qué se utiliza?)-

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

1) Informe Finanzas Públicas
http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

En el Informe Finanzas Públicas, apartado II.2 (Cuadro II.2.3) y en el apartado II.4 (Cuadro II.4.1), se expone la información de los ingresos y gastos del Gobierno Central, respectivamente, con los datos consolidados del ámbito presupuestario y extra-presupuestario.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

2) Sección que contiene los Anexos del Proyecto de Ley de Presupuestos 2019, a nivel de Programas.

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa

3) Ejemplos de Programas Presupuestarios que transfieren recursos a los gobiernos municipales en sus presupuestos:

SALUD:

http://www.dipres.cl/597/articles-178285_doc_pdf.pdf (Servicio Salud Valparaíso - San Antonio)

http://www.dipres.cl/597/articles-178286_doc_pdf.pdf (Servicio Salud Viña del Mar - Quillota)

http://www.dipres.cl/597/articles-178291_doc_pdf.pdf (Servicio Salud Concepción)

AGRICULTURA:

http://www.dipres.cl/597/articles-178239_doc_pdf.pdf (Instituto de Desarrollo Agropecuario)

INTERIOR:

http://www.dipres.cl/597/articles-183474_doc_pdf.pdf (SUBDERE, Programa de Desarrollo Local)

Comment:

En el Informe e Finanzas Públicas (IFP) 2019 (link 1), como documento de apoyo al EBP 2019, se exponen los montos de las transferencias intergubernamentales, a niveles globales, presentados en los conceptos "Subsidios y donaciones" y "Transferencias de Capital" en los cuadros del Gobierno Central Presupuestario y Extrapresupuestario, tanto para el periodo BY-1 y BY (Cuadros II.4.2, A.II.7, A.II.8, A.II.9, A.II.10, A.II.11, A.II.12), expresados en moneda nacional consolidada y como porcentaje del PIB, así como una proyección en el Programa Financiero (Cuadro III.5.1 y III.5.2). También se incluye una definición de ambos conceptos (Transferencias corrientes y de capital), en las páginas 66 y 67.

Por otro lado, en los anexos de la propuesta de Ley de Presupuestos (link 2), a nivel de programas presupuestarios, es posible identificar transferencias a otros niveles distintos del Gobierno Central, principalmente a gobiernos locales (municipios), a lo largo de distintas instituciones públicas.

A modo de ejemplo, véanse los casos expuestos en el link 3 relativos a los Programas que contienen:

- el Presupuesto de algunos Servicios de Salud (entidades que transfieren recursos por concepto de Atención Primaria - ley 19.378 - a las municipalidades del país que administran centros de salud del nivel primario, lo cual está registrado en subtítulo 24, ítem 03, asignación 298);

- el presupuesto del Instituto de Desarrollo Agropecuario (INDAP), cuya institución transfiere recursos a las municipalidades en convenio para la ejecución de los Programas de Desarrollo de Acción Local (PRODESAL), cuyos montos se registran en el subtítulo 24, ítem 03, asignación 416 del presupuesto.

- el presupuesto de la Subsecretaría de Desarrollo Regional (SUBDERE), entre otros, imputado al Programa de Desarrollo Local, a través del cual se transfiere recursos a las municipalidades en convenio para el financiamiento de Programas de Mejoramiento de Barrios (PMB), Programa de Mejoramiento Urbano y Equipamiento Comunal (PMU), Fondo de Recuperación de Ciudades (FRC) y otros, cuyos montos se registran en el subtítulo 33, ítem 03, asignaciones 005 a 111 del presupuesto).

Sin embargo, ni en el IFP, así como tampoco en los anexos del Proyecto de Ley de Presupuestos (por institución o programa antes citado), se incluyen discusiones narrativas en relación a las transferencias registradas, donde se detalle los propósitos de política y las lógicas de asignación de recursos para la discusión. Sin perjuicio de ello, en los presupuestos adjuntos en link 3, se detallan glosas presupuestarias debajo de las cifras, que más bien son indicativas de las restricciones en el uso de esos recursos asignados, o de la obligación de rendir dichos recursos al Congreso, pero no aportan a la discusión presupuestaria respecto a la lógica detrás de estos fondos.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

De acuerdo a lo publicado en el Informe de Finanzas Públicas (IFO) 2019, no se evidencia displays de las cifras de gasto según otras variables de interés (como edad, género, por ingreso). Solo se aprecia la distribución del presupuesto por región, relativo a la Inversión de los Gobiernos Regionales (Cuadro II.6.11), que administran el Fondo Nacional de Desarrollo Regional, el cual se decide en el nivel subnacional. Sin embargo, este presupuesto por región no corresponde a todo el gasto público que se ejecuta en regiones, pues faltan los recursos sectoriales que son ejecutados por organismos centralizados y desconcentrados territorialmente.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Other displays of expenditure (please specify)

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

Distribución de la inversión regional de los Gobiernos Regionales

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

1) Proyecto de Ley de Presupuestos de la Subsecretaría de Energía (Ministerio de Energía) - línea Prospectiva y Política Energética y Desarrollo Sustentable - Aporte a la Empresa Nacional del Petróleo (ENAP)

http://www.dipres.gob.cl/597/articles-178367_doc_pdf.pdf

2) Proyecto de Ley de Presupuestos de la Corporación de Fomento de la Producción - Ministerio de Economía - línea "Sociedad Agrícola y Servicios Isla Pascua SpA"

http://www.dipres.gob.cl/597/articles-178134_doc_pdf.pdf

3) Proyecto de Ley de Presupuestos de la Empresa de los Ferrocarriles del Estado (EFE)

http://www.dipres.gob.cl/597/articles-178342_doc_pdf.pdf

Comment:

En la fuente, se indican tres ejemplos de anexos al proyecto de ley de presupuestos, donde se exponen los aportes del Estado hacia distintas Corporaciones Públicas. Esto implica que se debe recorrer cada anexo de presupuesto por institución y programa para identificar los aportes del Gobierno Central a las distintas Corporaciones Públicas.

No obstante, no se acompaña una narrativa que explique el contexto y los criterios asociados a los aportes determinados en la EBP, ni tampoco se muestran las cifras consolidadas a nivel del gobierno.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

2) Anexo ejemplo: Proyecto de Ley de Presupuestos relativo a los programas de Subvenciones Escolares y Educación Superior

(a) http://www.dipres.gob.cl/597/articles-178167_doc_pdf.pdf (Subvenciones a establecimientos educacionales - Educación primaria y secundaria)

(b) http://www.dipres.gob.cl/597/articles-178170_doc_pdf.pdf (Fondos destinados al financiamiento de becas y subvenciones a la educación terciaria)

Comment:

En el Informe de Finanzas Públicas (IFP) 2019, se publica una breve narrativa de algunas actividades cuasi-fiscales (como por ejemplo, las subvenciones escolares que son entregadas a privados para el ejercicio de los servicios de educación), pero dicha narrativa no se aprecia para el conjunto total de actividades cuasi-fiscales que se ejecutan en el país (por ejemplo, no se identificó para las actividades cuasi-fiscales en el rubro de transporte, mediante los aportes que el Estado entrega a operadores privados para el funcionamiento y operación del sistema de transporte público en las ciudades)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

1) Informe de Finanzas Públicas (IFP) 2019
http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

En el Informe de Finanzas Públicas (IFP) 2019, en su apartado I.6 "Posición Financiera Neta", y en particular en el "Gráfico I.6.1" y el Cuadro I.6.1, se presenta al menos los "core elements" relativos a los Activos Financieros del Gobierno Central para el año BY-1 y los periodos anteriores, mostrando una mirada evolutiva en el tiempo, PERO NADA INDICA con respecto a las estimaciones de los activos financieros para el año presupuestario 2019, por lo que corresponde calificar esta pregunta con una d)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government

monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

A lo largo del Informe de Finanzas Públicas 2019, se presenta información de las estimaciones del gasto en Activos No Financieros del Gobierno Central, tanto en BY y BY-1, sin embargo, no se presentan datos detallados de los tipos de activos financieros invertidos según categoría.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

No se identifica en el Informe de Finanzas Públicas 2019, ni tampoco en ninguno de los documentos de apoyo al EBP 2019, una estimación de los retrasos en los gastos, acompañado de una discusión narrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

1) Informe de Pasivos Contingentes 2018
http://www.dipres.gob.cl/598/articles-183870_doc_pdf.pdf

Comment:

Se contempla, dentro del sistema de información de finanzas públicas, un documento denominado "Informe de Pasivos Contingentes", el cual presenta información pormenorizada del listado de pasivos contingentes, su lógica de política o propósito, los montos totales de las garantías comprometidas, hasta el último año disponible (BY-1).

Sin embargo, no se contempla en el proceso presupuestario para el periodo BY, una estimación de estos pasivos contingentes. Adicionalmente, el informe antes enunciado, se publica durante el mes de diciembre, por lo tanto, su disponibilidad al público es extemporánea a la discusión y aprobación del presupuesto final del Gobierno Central, por lo cual no puede ser considerado para la evaluación.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

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

Source:

1) Informe de Finanzas Públicas

http://www.dipres.gob.cl/597/articles-178471_doc_pdf.pdf

Comment:

En el capítulo V del Informe de Finanzas Públicas 2019, se presentan las principales cifras que tienen relación con las perspectivas de las finanzas públicas en el largo plazo. Si bien se hace un análisis de los perfiles de vencimiento de la deuda acumulada al cierre del periodo BY-1 (2018), proyectados a más de 20 años, y además, se analiza en detalle el efecto en el gasto público de uno de los pasivos importantes de largo plazo del Gobierno, relativo al Sistema de Pensiones Solidario, donde se utiliza un modelo de proyecciones que establece una serie de supuestos demográficos y algunos macroeconómicos - como la tasa de crecimiento de los salarios - éstos dan cuenta en estricto rigor de una proporción menor del impacto en el gasto fiscal futuro, cercano al 1% del PIB, generando una brecha no abordada de compromisos fiscales de más de 20 puntos del PIB (nivel de gasto público en la actualidad).

Se extraña adicionalmente una revisión analítica de otros compromisos de largo plazo que tendrá que asumir el gobierno (por ejemplo, en materia de salud, financiamiento de la educación pública o en programas destinados a adultos mayores - a raíz del inminente envejecimiento de la población en Chile). Asimismo, tomando en cuenta el modelo utilizado para la proyección demográfica, tampoco se proyecta el efecto de este comportamiento de la población del país en los futuros ingresos fiscales, de manera de evaluar la sostenibilidad de las finanzas públicas.

Por este motivo, se ha asignado que el documento aborda las finanzas públicas en el largo plazo, pero no aborda la totalidad de los elementos considerados en el core information.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

d. No, estimates of the sources of donor assistance are not presented.

Source:

El EBP o sus documentos no presentan esta informacion.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting

documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

Entre las páginas 111 a 116, se desarrolla el capítulo VI para explicar en detalle el gasto tributario estimado para el año tributario. En estas páginas se aborda, no solamente una estimación de los ingresos no percibidas, desagregada por objetivo o sector beneficiado, que da cuenta del propósito o lógica de política del gasto tributario, sino que también se aborda el detalle de las franquicias afectadas, la metodologías de cálculo utilizadas, además de las principales partidas de gasto que afectan el gasto tributario, anexando los cuadros estadísticos respectivos. Por lo tanto, se considera que en el documento en cuestión se abordan elementos más allá del "core information" definido en esta pregunta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

e. Not applicable/other (please comment).

Source:

Art. 19 N° 20 de la Constitución Política de la República: <http://www.leychile.cl/Navegar?idNorma=242302> (<http://www.leychile.cl/Navegar?idNorma=242302>)

La Constitución establece que "Los tributos que se recauden, cualquiera que sea su naturaleza, ingresarán al patrimonio de la Nación y no podrán estar afectos a un destino determinado." En ese sentido, en Chile no existen ingresos reservados a nivel presupuestario.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

2) Anexo de Proyecto de Ley de Presupuestos 2019

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_partida

3) Ejemplo de documentos que vinculan objetivos con presupuestos en Educación

http://www.dipres.cl/597/articles-179398_doc_pdf.pdf

http://www.dipres.cl/597/articles-179097_doc_pdf.pdf

http://www.dipres.cl/597/articles-179132_doc_pdf.pdf

Comment:

En el Informe de Finanzas Públicas 2019, se aborda de forma general como el presupuesto se vincula a algunas de las metas de políticas públicas más relevantes para la administración de turno.

Además, en los anexos del proyecto de ley, se adjunta a cada partida (Ministerio) y capítulo (instituciones), una serie de documentos ("Líneas Programáticas Proyecto de Presupuestos año 2019", "Contenidos del Proyecto de Presupuestos Año 2019" y "Definiciones Estratégicas Ministeriales Año 2019"), que intentan vincular los presupuestos de cada unidad administrativa a los objetivos y lineamientos estratégicos definidos. Por tanto, con estos antecedentes disponibles, es posible concluir que se cumple a grandes rasgos con los requisitos para una respuesta a) a esta pregunta.

Sin embargo, se hace presente que esto constituye una asociación de "grandes paraguas estratégicos" con "grandes bolsones de recursos", armados en línea con una serie de indicadores de monitoreo del desempeño. Sin embargo, a nivel de las políticas y programas específicos, no es posible hacer un cruce directo entre sus presupuestos asignados, y cómo éstos se vinculan con los objetivos estratégicos ministeriales, por intermedio de los propósitos específicos que persigue cada política gubernamental.

La base que explica este fenómeno dice relación con que Chile no dispone de un "Performance Informed Budget", cuyo modelo busca precisamente anclar los objetivos de las políticas con los respectivos presupuestos específicos que son asignados vía Ley de Presupuestos.

Por tanto, esta asociación entre los objetivos de las políticas y sus presupuestos es posible asociarlos directamente para ciertas políticas, pero no para todas, tomando en cuenta que el sistema presupuestario chileno no contempla esta asociación desde la base del modelo.

Peer Reviewer

Opinion: Agree

Comments: Junto con lo señalado, el Informe de Finanzas Públicas 2019 contempla un apartado de II.6 ÉNFASIS PRESUPUESTARIOS que también entrega luces acerca de los objetivos de política pública perseguidos a través del EBP.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

1) Informe de Finanzas Públicas 2019
http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

Comment:

No se contempla información para años distintos al presupuestario en lo relativo a los objetivos programáticos buscados a través de la política presupuestaria.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

El EBP no presenta esta informacion.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

b. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

2) Anexos de la Ley de Presupuestos por partida y capítulo

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_partida

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_capitulo

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa

3) Ejemplos de documentos que contienen datos no financieros para la Subsecretaría de Educación

http://www.dipres.cl/597/articles-179820_doc_pdf.pdf

http://www.dipres.cl/597/articles-179666_doc_pdf.pdf

Comment:

De acuerdo a los documentos adjuntos, se presenta información de datos no financieros con indicadores para cada unidad administrativa (Ministerios e Instituciones). Sin embargo, a nivel de programas presupuestarios, estos datos no financieros no están vinculados.

En parte esto se explica por la desconexión en el sistema presupuestario chileno entre los datos no financieros relativos a las métricas de desempeño, con los datos financieros del gasto que demanda cada uno de los programas presupuestarios. Menos aún esta asociación ocurre entre el gasto público de cada programa gubernamental (no presupuestario) y sus respectivos indicadores de desempeño.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

b. Yes, performance targets are assigned to most nonfinancial data on results.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

2) Anexo Proyecto de Ley de Presupuestos 2019

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_capitulo

3) Ejemplo de informe que contiene datos no financieros con metas de desempeño - caso Subsecretaría de Educación

http://www.dipres.cl/597/articles-179820_doc_pdf.pdf

Comment:

De acuerdo a los sistemas que contienen los indicadores de monitoreo, en los documentos por institución, denominados "Información de Gestión Pública Año 2019", se asigna a cada organismo, para aquellos datos no financieros, metas de desempeño para el año presupuestario.

Se ha calificado con la letra b) esta respuesta, debido a que un porcentaje importante de programas presupuestarios no cuenta con indicadores asociados a datos no financieros, y por tanto, no tiene vinculados con metas de desempeño.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

1) Informe de Finanzas Públicas 2019

http://www.dipres.gob.cl/598/articles-178471_doc_pdf.pdf

2) Anexo Proyecto de Ley de Presupuestos 2019 - nivel programas presupuestarios

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa

Comment:

En las páginas 34 a 55 del Informe de Finanzas Públicas 2019 (link 1) se aprecia la identificación y narrativa de los énfasis presupuestarios, asociados a una parte de las políticas públicas orientadas a favorecer a los sectores más vulnerables del país. A modo de ejemplo, se detalla el gasto estimado de una parte del Programa Chile Crece Contigo, según ministerio aportante, pero no del total de recursos involucrados en ello; otro ejemplo, es que se destaca en materia de educación algunas de las subvenciones para alumnos vulnerables del sistema público, en el nivel primario y secundario, pero no se expresa el monto de las subvenciones regulares; también se omiten, entre otras, las estimaciones de presupuesto para los subsidios de transporte que reciben grupos vulnerables como los escolares y los adultos mayores.

Por otro lado, en el link 2, se aprecian los informes anexos a la ley de presupuestos, a nivel de programa presupuestario, donde figura en cada ministerio los detalles de montos de aquellas políticas no expuestas en el Informe de Finanzas Públicas. Por ejemplo, en la partida de Educación, Programa Subvenciones Escolares, se desagrega con detalle el presupuesto de todas las subvenciones (regulares y especiales) que reciben los establecimientos públicos y privados para atender a alumnos vulnerables y de clase social baja. También se puede observar en el programa Subsidios al Transporte Público del Ministerio de Transporte, las desagregaciones de las subvenciones que reciben grupos vulnerables como estudiantes y adultos mayores para la rebaja de sus tarifas. Pese a lo anterior, aún combinando la información del link 1 y 2, no es posible identificar con claridad en el presupuesto todas las políticas y programas que van orientados a satisfacer las necesidades de la población más empobrecida; un buen ejemplo de esto es el Programa ChileSolidario, para el cual concurre financiamiento intersectorial de varios ministerios, por lo que no es posible consolidar concretamente una cifra estimada en el Presupuesto de la Nación. Lo mismo ocurre con muchos programas públicos que se financian con el presupuesto de ciertas instituciones, pero que la información de montos estimados no está disponible en la ley, sino que en otros repositorios de datos. La razón de esto, es que el Presupuesto de la Nación en Chile no está basado en Programas Gubernamentales, sino en Programas Presupuestarios que son bolsones de recursos más amplios.

Por estos últimos antecedentes, se ha marcado la opción c) de respuesta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

b. Yes, a timetable is released, but some details are excluded.

Source:

1) Esquema del ciclo del Presupuesto de la Nación

<http://www.dipres.gob.cl/598/w3-article-3699.html>

2) Nota explicativa Formulación del Presupuesto de la Nación

<https://www.hacienda.cl/preguntas-frecuentes/presupuesto/como-se-prepara-el-presupuesto-de-la.html>

Comment:

En el link 2) se explica con detalle los actores y plazos involucrados en la etapa de formulación, discusión y aprobación de la propuesta de presupuestos. Se ha elegido la alternativa b), pues se excluyen algunos detalles, como: (i) los plazos y forma de funcionamiento de las subcomisiones que integran la Comisión Especial Mixta de Presupuestos; (ii) Los criterios y la metodología para considerar como input al proceso de formulación del presupuesto, respecto a aquellos documentos generados durante la ejecución presupuestaria del año, o aquellos que son parte de la evaluación del gasto público del año anterior.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

Comment:

No existe ningún documento publicado con la debida anticipación que cumpla con las características de un PBS o documento preliminar en Chile.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: La respuesta d. asume que hay un PBS pero que no cuenta con información macro económica.

IBP Comment

De acuerdo a la metodología de la OBS, y para fines del cálculo del Índice de Presupuesto Abierto, si un documento no se encuentra disponible al público, las respuestas sobre el contenido del documento deben responderse D o B, dependiendo del tipo de pregunta. En consecuencia, se mantiene la respuesta D.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

Comment:

No existe ningún documento publicado con la debida anticipación que cumpla con las características de un PBS o documento preliminar en Chile.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: La respuesta d. asume que hay un PBS pero que no cuenta con información respecto del "government's expenditure policies and priorities"

IBP Comment

De acuerdo a la metodología de la OBS, y para fines del cálculo del Índice de Presupuesto Abierto, si un documento no se encuentra disponible al público, las respuestas sobre el contenido del documento deben responderse D o B, dependiendo del tipo de pregunta. En consecuencia, se mantiene la respuesta D.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

Comment:

No existe ningún documento publicado con la debida anticipación que cumpla con las características de un PBS o documento preliminar en Chile.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: La respuesta d. asume que hay un PBS pero que no cuenta con información relativa a "government's revenue policies and priorities".

IBP Comment

De acuerdo a la metodología de la OBS, y para fines del cálculo del Índice de Presupuesto Abierto, si un documento no se encuentra disponible al público, las respuestas sobre el contenido del documento deben responderse D o B, dependiendo del tipo de pregunta. En consecuencia, se mantiene la respuesta D.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Comment:

No existe ningún documento publicado con la debida anticipación que cumpla con las características de un PBS o documento preliminar en Chile.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: La respuesta d. asume que hay un PBS pero que no cuenta con "three estimates related to government borrowing and debt"

IBP Comment
De acuerdo a la metodología de la OBS, y para fines del cálculo del Índice de Presupuesto Abierto, si un documento no se encuentra disponible al público, las respuestas sobre el contenido del documento deben responderse D o B, dependiendo del tipo de pregunta. En consecuencia, se mantiene la respuesta D.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:
Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:
b. No, multi-year expenditure estimates are not presented.

Source:

Comment:
No existe ningún documento publicado con la debida anticipación que cumpla con las características de un PBS o documento preliminar en Chile.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
Comments: La respuesta d. asume que hay un PBS pero que no cuenta con "multi-year expenditure estimates"

IBP Comment
De acuerdo a la metodología de la OBS, y para fines del cálculo del Índice de Presupuesto Abierto, si un documento no se encuentra disponible al público, las respuestas sobre el contenido del documento deben responderse D o B, dependiendo del tipo de pregunta. En consecuencia, se mantiene la respuesta B.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:
Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

1) Mensaje y articulado de la Ley de Presupuestos 2018 (EB)
http://www.dipres.cl/597/articles-167692_doc_pdf.pdf

2) Clasificación Administrativa - nivel partidas de la Ley de Presupuestos 2018 (EB)
http://www.dipres.cl/597/w3-multipropertyvalues-15145-24043.html#ley_partida

3) Clasificación económica al interior de cada partida - ejemplo: Ministerio de Educación
http://www.dipres.cl/597/articles-168740_doc_pdf.pdf

Comment:

Falta la clasificación funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Source:

1) Documento Ley Presupuestos 2018 (EB)
http://www.dipres.cl/597/articles-172496_doc_pdf.thumb_i400x576.jpg

2) Mensaje y articulado de la Ley de Presupuestos 2018 (EB)
http://www.dipres.cl/597/articles-167692_doc_pdf.pdf

3) Anexos de la Ley de Presupuestos 2018 (EB)
<http://www.dipres.cl/597/w3-multipropertyvalues-15145-24043.html>

Comment:

Clasificación Administrativa (ver partidas): http://www.dipres.cl/597/w3-multipropertyvalues-15145-24043.html#ley_partida
Dentro de cada partida, se ve la clasificación económica. Por ejemplo, en Ministerio Educación: http://www.dipres.cl/597/articles-168740_doc_pdf.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

1) Desglose de la Ley de Presupuestos 2018 (EB) - según programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15145-24043.html#ley_programa

2) Ejemplo de un Programa Presupuestario - Programa de Atención Primaria del Ministerio de Salud
http://www.dipres.cl/597/articles-168576_doc_pdf.pdf

Comment:

En el link 1) adjunto, se visualiza el desglose del presupuesto de la nación para cada programa presupuestario, los cuales están agrupados según ministerios (partidas) e instituciones (capítulos).

En link 2), se aprecia un ejemplo del detalle de presupuesto del Programa de Atención Primaria del Fondo Nacional de Salud - Ministerio de Salud.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

1) Documento Ley Presupuestos 2018 (EB)
http://www.dipres.cl/597/articles-172496_doc_pdf.pdf

2) Articulado de la Ley de Presupuestos 2018 (EB)
http://www.dipres.cl/597/articles-169530_doc_pdf.pdf

Comment:

En link 1) se visualiza el documento principal de la Ley de Presupuestos. En la página 3, se observa la estimación de los ingresos generales de la nación, donde se clasifica según fuentes de ingresos tributarios, y aquellas no tributarias.

En link 2) se visualiza el articulado de la Ley de Presupuestos, donde en la página 2 también se muestra la estimación e los ingresos generales de la nación clasificados según fuentes tributarias y los otros tipos de ingresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

1) Documento Ley Presupuestos 2018 (EB)
http://www.dipres.cl/597/articles-172496_doc_pdf.pdf

2) Mensaje y articulado de la Ley de Presupuestos 2018 (EB)
http://www.dipres.cl/597/articles-169530_doc_pdf.pdf

Comment:

En link 1 y 2) se muestran en primeras páginas los cuadros de ingresos generales de la nación, desagregados según fuente individual de ingresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

1) Documento Ley Presupuestos 2018 (EB)
http://www.dipres.cl/597/articles-172496_doc_pdf.pdf

2) Articulado de la Ley de Presupuestos 2018 (EB)
http://www.dipres.cl/597/articles-167692_doc_pdf.pdf

3) Anexo: Partida del Tesoro Público, Capítulo Fisco, Programa: Servicio de la Deuda Pública
http://www.dipres.cl/597/articles-168692_doc_pdf.pdf

Comment:

Tanto en el documento completo de la Ley de Presupuestos (link 1), como en el articulado adjunto (link 2), se indica el monto del nuevo endeudamiento requerido durante el año presupuestario 2018 por el Gobierno Central (cuadros de las páginas 3 y 4 en Ley de Presupuestos; 2 y 3 en el articulado). La línea correspondiente a este ítem se denomina "Endeudamiento", y corresponde para el 2018 a 4.575.373 millones de pesos chilenos (moneda nacional), más 174,9 millones de dólares (moneda extranjera).

Respecto a los gastos estimados por intereses de la deuda externa e interna, éstos se comprenden en el anexo relativo al presupuesto del Programa Servicio de la Deuda Pública, perteneciente al Capítulo Fisco, Partida Tesoro Público (link 3). Estos montos están expresados en la línea del subtítulo 28, ítem 03 y 04 (asociados a los intereses por deuda interna y externa estimados para las distintas carteras con compromisos adquiridos), y subtítulo 34, ítem 03 y 04 (asociados a los intereses por deuda interna y externa adquirida por el Fisco y cargada al Tesoro Público).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: En base a los comentarios y links del investigador se puede encontrar información relativa a los "three key estimates related to borrowing and debt"

Researcher Response

Se ha vuelto a verificar los documentos vinculados (Ley de Presupuestos 2018 y su articulado, y el anexo correspondiente de la partida del Tesoro Público 2018), y solo fue posible identificar las cifras del nuevo endeudamiento para el año presupuestario, y los montos relativos a los intereses que se devengarían para dicho periodo, sin embargo, nada se indica respecto del nivel que alcanzaría en 2018 de deuda bruta total. Adicionalmente, se corrige link 2, que dirige hacia el Articulado de la Ley de Presupuestos 2018 (el indicado originalmente lleva al Mensaje presidencial de la Ley de Presupuestos): http://www.dipres.cl/597/articles-169530_doc_pdf.pdf

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

1) Presupuesto Ciudadano 2018 (CB)
http://www.dipres.cl/597/articles-169529_doc_pdf.pdf

Comment:

El Presupuesto Ciudadano 2018 incluye algunos elementos más allá de los "core information", como por ejemplo, los hitos de la tramitación legislativa del proyecto, las principales modificaciones acordadas con el Congreso a la propuesta del ejecutivo, la composición de los gastos según ministerio, y el porcentaje de crecimiento del gasto para 2018. Sin embargo, y pese a incluir dentro de los "core information" los siguientes elementos: las principales iniciativas de las políticas en el presupuesto, los supuestos y pronóstico macroeconómico sobre el cual se basa el presupuesto, excluye las cifras de gastos e ingresos totales estimadas para el año presupuestario. Adicionalmente, pese a que al final del documento se indica como información de contacto el sitio web de la Dirección de Presupuestos, dicho antecedente es demasiado general o poco preciso como información de contacto para el adecuado seguimiento por parte de los ciudadanos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: En el mismo documento citado por el investigador se pueden encontrar todos los "core elements" incluyendo las cifra total de ingresos (página 47 último recuadro) así como la de gastos (página 48). El investigador hace mención de que se incluyen elementos adicionales a los "core elements", por lo que la respuesta debe ser (a).

Researcher Response

En relación al comentario formulado por el Government Reviewer, es posible indicar lo siguiente: 1) Si bien al final de la página 47 se indica una cifra (\$ 45.198.536 millones), ésta corresponde a los gastos presupuestados y no a los ingresos como ha indicado el revisor (el cual era compatible con la meta de balance estructural), por lo cual la cifra de los ingresos presupuestados no figura en el documento ciudadano (salvo la tasa de crecimiento que experimentaría en el año presupuestario 2018) 2) La cifra expuesta anteriormente citada y que fue expuesta en el documento, presenta problemas "aparentes" de inconsistencia con el documento de la Ley de Presupuestos y su articulado, así como los anexos detallados por partida, capítulo y programa presupuestario. En el caso de la cifra del documento ciudadano (\$ 45.198.536 millones), se trata del gasto neto del Gobierno Central Total, vale decir, aquel gasto que afecta el "Patrimonio Neto" del Gobierno, dejando de lado aquellos gastos asociados a "Transacciones en Activos Financieros (financiamiento)" que no se contabilizan como gasto de incidencia macroeconómica, dado que constituyen el aumento (o reducción) de un pasivo (o activo), y que su contrapartida genera un aumento (o disminución) de otro activo (o pasivo), por lo cual se "netea" del Estado de Operaciones del Gobierno Central. Por el otro lado, en la Ley de Presupuestos, todas las cifras que se publican suman todas las partidas de gasto (tanto que aquellas que afectan el "patrimonio neto" como aquellas consideradas como "transacciones en activos financieros"). Ello genera que la cifra total de gasto expuesta en el documento ciudadano no sea congruente con la expuesta en el documento oficial de la ley (por diferencias metodológicas), causando habitualmente confusión en la ciudadanía en general respecto a estos datos. 3) Adicionalmente, se ratifica la inexistencia de otro "core element", relativo a la "información de contacto para un seguimiento ciudadano", el cual existe en el documento ciudadano (sitio web de DIPRES), pero se considera muy genérico y poco concreto para cumplir con el objetivo de recibir feedback ciudadano. En razón de estos argumentos, y considerando además que la calificación asignada (letra C) es consistente con la calificación y los argumentos sostenidos en el proceso OBS 2017 (pese a que el documento ciudadano evaluado en dicha oportunidad sí presenta cifras concretas de ingresos y gastos presupuestados del Gobierno- aunque no congruentes con el documento oficial de la Ley de Presupuestos 2017, según los mismos argumentos antes planteados), se sugiere mantener la evaluación de esta pregunta con el literal C "The Citizens Budget provides information, but it excludes some core elements", dado que se cumplen efectivamente 2 de los 4 "core elements" exigidos. Se resalta, de todas formas, que el documento ciudadano 2018 tenga otros elementos más allá de los "core", pero ello no permitiría mejorar la calificación pues solo se cumple con la mitad de los elementos mínimos exigidos en la metodología.

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

1) Sección antecedentes del Presupuesto 2018
<http://www.dipres.cl/597/w3-multipropertyvalues-15199-24043.html>

Comment:

Se difunde sólo a través de la página de internet de la Dirección de Presupuestos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Comments: En mi opinión, a través de redes sociales y que los mismo medios hagan cobertura de la disponibilidad del CB califica como difusión en más de un medio. Por otra parte, descartaría copias impresas o diarios (fuera del diario oficial), por cuanto implica un gasto innecesario en estos tiempos donde las redes sociales y portales web son la fuente más importante de acceso a la información.

Researcher Response

En una segunda revisión, más exhaustiva e incluyendo las redes sociales de DIPRES, no fue posible identificar otros canales de difusión del CB. En el caso de las redes sociales, solo se identificó una publicación que difundía la publicación de la Ley de Presupuestos 2018 en el Diario Oficial, pero no se difundió el documento del CB. Tampoco se observan comunicados de prensa, diferenciados según el público objetivo, que hayan sido publicados directamente en medios de comunicación. Por otro lado, que los mismos medios de comunicación, por iniciativa propia, hagan cobertura respecto a la difusión de la Ley de Presupuestos, no calificaría por sí misma para efectos de la evaluación. Finalmente, solo fue posible constatar la publicación del documento en el sitio web de DIPRES, además de una nota de prensa en el mismo sitio web (disponible en <http://www.dipres.cl/598/w3-article-169353.html>), por lo cual se concluye que solo fue utilizado un canal (sitio web), no pudiendo acreditar la difusión del CB por ejemplo, en redes sociales. Se recomienda entonces mantener la calificación.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Comment:

No se ha identificado ningún mecanismo concreto que utilice el gobierno para captar los requerimientos ciudadanos que sirvan para la publicación del Presupuesto Ciudadano (CB)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

Comments: Creo que por el hecho de que el CB contiene información relevante para la población, que además está en línea con el programa de

gobierno votado por la mayoría, hace que la respuesta más adecuada sea la (c).

Researcher Response

En relación al comentario del Government Reviewer, es preciso indicar que el espíritu de esta pregunta es evaluar si existen mecanismos concretos para levantar datos desde la ciudadanía, con alguna metodología específica, en relación a requerimientos e intereses de información que sirvan para la construcción del CB. Por lo tanto, de acuerdo a lo planteado, el hecho de que se plantee que se publicó la información relevante para la población en el documento CB, constituye una afirmación subjetiva, que no es posible acreditar con ninguna fuente disponible, y por lo demás, se desconoce con qué metodología y mecanismo específico se realizó ese levantamiento. Finalmente, que el documento esté en línea con el programa del actual gobierno, no garantiza que sea consistente con las necesidades y requerimientos de información ciudadana. Menos aún, no es símbolo de garantía la votación en las elecciones, pues ello respondería a otro análisis, que refleje entre otros aspectos, el nivel de representatividad y cobertura que tuvo dicho proceso electoral en el país. Sin duda, esto responde a otro análisis que está fuera de esta evaluación. En base a lo anterior, se recomienda mantener la calificación original (letra D).

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

- 1) Propuesta de Presupuesto 2019 - Versión Ciudadana
https://issuu.com/dipreschile/docs/folleto_proyectoleypptos2019_dipres/1?ff
- 2) Ley Presupuestos 2018 - Versión Ciudadana
http://www.dipres.cl/597/articles-169529_doc.pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

1) Informes mensuales de ejecución Presupuestaria Nivel Gobierno Central (In-Year Reports) 2018 (clasificación económica)
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043

2) Informes mensuales de ejecución Presupuestaria - Nivel Partidas, Capítulos y Programas (In-Year Reports) 2018 (clasificación administrativa y económica)

http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_partida
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_capitulo
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

En el link 1 se muestra los informes durante el año presupuestario, agregado para todo el Gobierno Central Presupuestario, bajo una clasificación económica. En el link 2, se desagregan los datos del gobierno según la clasificación administrativa, esto es, Partidas, Capítulos y Programas (Ministerios, Instituciones y Programas Presupuestarios, respectivamente). Cada uno de los informes de éstos últimos, se encuentran descompuestos por una clasificación económica.

En definitiva, los informes IYR no se encuentran desagregados por una clasificación funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification
Economic classification

Source:

1) Informes mensuales de ejecución Presupuestaria Nivel Gobierno Central (In-Year Reports) 2018 (clasificación económica)
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043

2) Informes mensuales de ejecución Presupuestaria - Nivel Partidas, Capítulos y Programas (In-Year Reports) 2018 (clasificación administrativa y económica)

<http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

1) Informes de Ejecución Presupuestaria (In-year reports) mensuales a nivel de programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

2) Ejemplo: Programa de Atención Primaria del Ministerio de Salud
http://www.dipres.cl/597/articles-171582_doc_pdf.pdf

Comment:

Dentro del link indicado se pueden ver los distintos ministerios, y dentro de cada Ministerio se desagregan los organismos públicos y programas dependientes de cada uno de ellos. En el ejemplo, bajo el Ministerio de Salud, Capítulo FONASA, es posible ver el Programa de Atención Primaria (link 2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

1) Informes de Ejecución Presupuestaria (In-year reports) mensuales - Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043

2) Informes de Ejecución Presupuestaria (In-year reports) mensuales según:
Nivel Partida: http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_partida
Nivel Capítulo: http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_capitulo
Nivel Programas: http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

En los informes de ejecución Presupuestaria (IYR), tanto a nivel agregado del Gobierno Central (link 1) como en los informes de ejecución de las partidas, capítulos y programas (link 2), se presenta información actualizada del gasto real, y se compara con el presupuesto inicial aprobado por ley, incluso también con el presupuesto actualizado (que incluye las modificaciones presupuestarias realizadas durante el año).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

1) Informe de Ejecución Presupuestaria mensual nivel Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_24043
Ejemplo informe a diciembre 2018: http://www.dipres.cl/598/articles-184750_doc_pdf_cuadro1.pdf

Comment:

En el link adjunto, se visualiza la sección con los informes mensuales de ejecución presupuestaria del Gobierno Central en 2018, en los cuales se detalla el avance mensual de los ingresos y gastos. En el caso de los primeros, se desagrega la información según Ingresos Tributarios, y no tributarios, individualizando cada una de las fuentes respectivas y su evolución mensual. A modo de ejemplo, se observa el informe de ejecución al mes de diciembre de 2018.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

1) Informe de Ejecución Presupuestaria mensual nivel Gobierno Central
<http://www.dipres.cl/598/w3-propertyvalue-15491.html#>

2) Informe de ejecución presupuestario - Partida Tesoro Público, Programa Ingresos Generales de la Nación:
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa
Ejemplo de informe a diciembre de 2018:
(en pesos) http://www.dipres.cl/597/articles-184482_doc_pdf.pdf
(en dólares) http://www.dipres.cl/597/articles-184138_doc_pdf.pdf

Comment:

Los reportes mensuales dan cuenta de los ingresos actualizados recolectados por cada fuente individual. En link 1, se informan los ingresos mensuales para todas las fuentes individuales, generando una agrupación superior de los ingresos tributarios. Para revisar una mayor descomposición de los ingresos tributarios, en el link 2 se observa la ejecución mensual del Programa Ingresos Generales de la Nación (asociado a

la partida Tesoro Público), la cual descompone los ingresos tributarios específicos.
Se adjunta para mayor claridad, dos informes de ejemplo con corte al mes de diciembre de 2018, expresados en pesos y en dólares respectivamente.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

1) Informes de ejecución presupuestaria 2018 por programa
<http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html>

Comment:

Se presentan los datos de los ingresos, comparando los ingresos reales percibidos con los valores presupuestados inicialmente, incluso las modificaciones presupuestarias aplicadas durante el año a dicho valor original.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt

that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

1) Informes de ejecución presupuestaria 2018 - Partida Tesoro Público
<http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Researcher Response

De acuerdo a sugerencia del revisor de gobierno, se cambia la evaluación, pues se agrega el link al "Informe de Estadísticas de la Deuda Pública", que con una periodicidad trimestral, muestra el avance de la deuda pública total pendiente en cada periodo, cuya información no está contemplada en los informe de ejecución presupuestaria de la partida del Tesoro Público, programa "Servicio de la Deuda Pública" (pago de intereses devengados) y del programa "Ingresos Generales de la Nación" (contracción del nuevo endeudamiento devengado). Se adjunta entonces los 3 links de acceso: 1) Informe Estadísticas de la Deuda pública: <https://www.hacienda.cl/oficina-de-la-deuda-publica/estadisticas/informe-de-estadisticas-de-la-deuda.html> 2) Informes de Ejecución Presupuestaria Programa Servicio de la Deuda Pública (a dic. 2018) http://www.dipres.cl/597/articles-171698_doc_pdf.pdf 3) Informes de Ejecución del Programa Ingresos Generales de la Nación (a dic. 2018) http://www.dipres.cl/597/articles-184482_doc_pdf.pdf

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

1) Informe de Estadísticas de la Deuda Pública al 31 de Diciembre de 2018

<https://www.hacienda.cl/oficina-de-la-deuda-publica/estadisticas/deuda-sector-publico/informe-de-estadisticas-de-la-deuda-388498.html>

Comment:

Se presenta información de algunos de los elementos que componen la deuda pública mensual, fuera de los In-year Reports, denominados "Estadísticas de la Deuda Pública al 31 de Diciembre de 2018", pero no informar sobre los intereses pagados en los distintos instrumentos. Además, tiene una periodicidad distinta a los informes mensuales de ejecución (IYR)

Peer Reviewer

Opinion: Agree

Comments: Agregaría la información contemplada en los documentos relativos a la ejecución del Tesoro Público y el Servicio de Deuda (http://www.dipres.cl/597/articles-171698_doc_pdf.pdf)

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con lo propuesto por el Peer Reviewer, se agrega entonces link al Programa del Tesoro Público denominado "Servicio de la Deuda", el cual muestra en los IYR mensualmente el avance en el pago de las amortizaciones y los intereses de la deuda pública del Gobierno, separados según si se trata de deuda interna o externa. Esta información es más bien complementaria, pues estos datos se relacionan al flujo de deuda (amortizaciones y pago de intereses), pero no hacen alusión al "stock" de deuda pendiente, que es el foco de esta pregunta y de los "core elements" evaluados.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Source:

1) Informe Actualización de proyecciones del Gobierno Central para 2018

http://www.dipres.cl/598/articles-175239_doc_pdf.pdf

Comment:

En la página 23 del informe señalado, se presenta una actualización de los pronósticos macroeconómicos del crecimiento del PIB real, de la inflación, del tipo de cambio, del precio de referencia del cobre, entre otros, cuyas diferencias están acompañadas de una narrativa explicativa.

No obstante, no se incluye un contraste del PIB nominal estimado ni de las tasas de interés, lo cual tampoco está abordado en el Informe de Finanzas Públicas del año anterior.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Comments: Se presentan y explican narrativamente la variación en algunas de las estimaciones contempladas originalmente en el EBP. Sin embargo, hay algunos elementos esenciales contemplados por la metodología que no están presentes como PIB Nominal y tasa de interés.

Government Reviewer
Opinion: Agree

Researcher Response

De acuerdo a lo sugerido por Peer Reviewer, se cambia la evaluación a B, puesto que efectivamente se presentan en el informe de mitad de año las actualizaciones de varios componentes de los core elements de la pregunta 15, y se acompaña una narrativa que explica sus variaciones.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

1) Informe Actualización de proyecciones del Gobierno Central para 2018
http://www.dipres.cl/598/articles-175239_doc_pdf.pdf

Comment:

A partir de la sección VI del informe citado, partiendo en el cuadro VI.1 y su narrativa precedente, se contrasta el monto de gasto presupuestado en la ley de presupuestos 2018, y se agrega una actualización de dicha cifra a la fecha del informe, correspondientes a mayores presiones de gasto. Se agrega en las páginas siguientes, una extensa explicación de las razones que dan cuenta de las diferencias, así como de las medidas de contención del gobierno para frenar dicha expansión de gasto no planificada. Se finaliza la sección VI con el cuadro n° VI.11, con un resumen de las diferencias entre la proyección de gastos de la ley aprobada en el Congreso, las mayores presiones de gasto y las cifras de ajuste fiscal, que culmina con el diferencial neto incremental, que se traduce en la nueva cifra estimada de gasto para 2018.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Source:

1) Informe Actualización de proyecciones del Gobierno Central para 2018
http://www.dipres.cl/598/articles-175239_doc_pdf.pdf

Comment:

Los montos de actualización del gasto del informe citado están contenidos entre la página 31 y 44.

Por el lado de la clasificación económica, si bien no se re-imprime exactamente la misma composición de gastos según dicha clasificación, expresada originalmente en la Ley de Presupuestos 2018, sí se señala los ítems relevantes de esa clasificación que se ven afectados por la actualización de gastos, explicada por mayores presiones de gastos sumado a medidas de contención fiscal (véase cuadros de páginas 31 y 41).

Por otro lado, la actualización se refleja vía clasificación económica, ya que se desagregan las diferencias (al alza y a la baja) según cada ministerio que integra el Gobierno Central, y que estaría afectado a la actualización de su gasto (véase cuadros de páginas 35 y 43), tanto por mayores presiones de gasto como por ajustes de contención fiscal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification
Economic classification

Source:

1) Informe Actualización de proyecciones del Gobierno Central para 2018
http://www.dipres.cl/598/articles-175239_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

1) Informe Actualización de proyecciones del Gobierno Central para 2018
http://www.dipres.cl/598/articles-175239_doc_pdf.pdf

Comment:

No se contempla una descomposición de las actualizaciones de gasto para el año presupuestario según programas individuales, solo se presenta de forma global, y desagregada como máximo por cada Ministerio que integra el Gobierno Central.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

1) Informe Actualización de proyecciones del Gobierno Central para 2018
http://www.dipres.cl/598/articles-175239_doc_pdf.pdf

Comment:

En las páginas 25 a 27 del documento, se desmenuzan las actualizaciones de los ingresos para el año presupuestario 2018, con una narrativa que explica el origen de las diferencias.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

1) Informe Actualización de proyecciones del Gobierno Central para 2018
http://www.dipres.cl/598/articles-175239_doc.pdf

Comment:

En la página 25, cuadro IV.1, se presentan la actualización de los ingresos proyectados para el año presupuestario 2018, agrupando aquellos de carácter tributario, separadamente de aquellos de fuentes no tributarias. Del mismo modo, se desagrega con más detalle los ingresos tributarios proyectados en la página 26, cuadro IV.2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

1) Informe Actualización de proyecciones del Gobierno Central para 2018
http://www.dipres.cl/598/articles-175239_doc.pdf

Comment:

En la página 25, cuadro IV.1, se presentan la actualización de los ingresos proyectados para el año presupuestario 2018, agrupando aquellos de carácter tributario, separadamente de aquellos de fuentes no tributarias. Del mismo modo, se desagrega con más detalle los ingresos tributarios proyectados en la página 26, cuadro IV.2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Se debe consignar además, que en base al criterio definido en este proceso OBS 2019, en el que se ha considerado como "fuente individual de ingreso" a aquellas partidas clasificadas en base al Manual del FMI de 2014, al cuarto nivel de desagregación, que si bien el contenido del informe de mitad de año (MYR) no cumple directamente con dicho criterio, sí lo hace indirectamente, toda vez que hace referencia a la información de los Estados de Operaciones Mensuales del Gobierno Central en su anexo 3 (al mes de mayo de 2018), los cuales corresponden para efectos de esta encuesta, a los Informes de ejecución durante el año (IYR) y sobre cuyos datos se alimenta el MYR. Precisamente estos documentos de ejecución, cuando son publicados, están acompañados de datos e informes desagregados para cada programa presupuestario, en los cuales es posible identificar los ingresos del gobierno a un cuarto nivel de desagregación. A modo de ejemplo, se puede mencionar el informe del Programa "Ingresos Generales de la Nación", vinculado al capítulo "Fisco", asociado a la partida del "Tesoro Público". Disponible en

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

1) Informe Actualización de proyecciones del Gobierno Central para 2018
http://www.dipres.cl/598/articles-175239_doc_pdf.pdf

Comment:

A partir del anexo 2, entre las páginas 90 y 102, se presenta un reporte trimestral de avance del stock de deuda, desglosando tipo de deuda, perfiles de vencimiento, y montos. Pero se trata de información acumulada al final de primer trimestre de 2018, y no a una proyección actualizada de la deuda estimada en el Informe de Finanzas Públicas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Desde la página 28 en adelante del informe citado se muestran las estimaciones de diferencias entre el presupuesto aprobado y efectivamente ejecutado con explicación de las principales causas de la misma.

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Se complementa información original, especificando los cuadros y las páginas donde se incluyen los datos según los tres tipos de clasificación del gasto en el documento "Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017": 1) Clasificación económica: Cuadro V.1 y V.2 del documento (páginas 24 y 25) 2) Clasificación administrativa (por ministerios): Cuadro V.1 del documento (página 30) 3) Clasificación funcional de las erogaciones: Cuadro X.1 del documento (páginas 42 y 43)

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agregaría como fuente el siguiente enlace donde se da cuenta de la ejecución de todos los programas a fin del año presupuestario:
http://www.dipres.cl/597/w3-multipropertyvalues-15149-23712.html#ejec_programa

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Se complementa respuesta indicando que la información de las diferencias entre el presupuesto de ingresos aprobado por la legislatura y los ingresos efectivos en 2017 se presenta en los cuadros II.1 y II.2 de las páginas 14 y 15 del documento citado. Adicionalmente, en los informes de ejecución presupuestaria del cierre del año, se detallan las modificaciones presupuestarias a las que fueron sujetos los distintos ítems de ingresos de cada una de las instituciones y respectivos programas presupuestarios. Link de acceso a los informes de ejecución presupuestaria 2017 a nivel programas: http://www.dipres.cl/597/w3-multipropertyvalues-15149-23712.html#ejec_programa

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Se complementa respuesta indicando que la información de los ingresos estimados según categorías (tributarios y no tributarios), se presenta en los cuadros II.1 y II.2 de las páginas 14 y 15 del documento citado.

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must

account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017

http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo al criterio metodológico aplicado en este proceso 2019, bajo el cual se consideran fuentes individuales de ingresos en la medida que sean consistentes con la clasificación propuesta en el manual FMI (2014) al nivel 4 de desagregación (páginas 88 y 102), entonces es posible mantener la calificación de esta pregunta, pues el YER basa sus cifras en los últimos informes de ejecución presupuestaria de diciembre, a nivel de programas. En base a éstos, es posible acceder a la desagregación de todos los ingresos de las instituciones y del Tesoro Público, programa "Ingresos Generales de la Nación", cuyos datos se exhiben al 4to nivel de desagregación según el manual del FMI. El link de acceso a estos informes es el siguiente: http://www.dipres.cl/597/w3-multipropertyvalues-15149-23712.html#ejec_programa

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017

http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

Se modifica la evaluación a una C después de una segunda revisión con equipo IBP, debido a que si bien en el YER se muestran los datos de los 3 componentes de endeudamiento y deuda total del gobierno actualizados al cierre del año presupuestario, solo en 1 componente (pago intereses, página 25, cuadro V.2) se expone la diferencia entre el resultado actualizado y el monto estimado en la Ley de Presupuestos, presentándose una narrativa muy escueta que explica tal diferencia.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The interest payments on outstanding debt for the budget year

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017

http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

2) Estadísticas de la deuda pública 2017

<https://www.hacienda.cl/oficina-de-la-deuda-publica/estadisticas/deuda-sector-publico/informe-de-estadisticas-de-la-deuda-835979.html>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

En ambos documentos citados, se desarrollan acabadamente los resultados actualizados de casi todos los elementos listados (salvo las tasas de interés de la deuda contraída). Sin embargo, solo en lo que respecta a los intereses pagados por la deuda durante el año presupuestario, es la única variable para la que se expone la diferencia entre las estimaciones originales de la Ley de Presupuestos y su resultado actualizado (contenido en página 25, cuadro V.2, del YER).

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

b. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Source:

1) Informe de Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Complementando la respuesta original, es posible indicar que entre las páginas 9, 10 y 11 se encuentran los datos y la narrativa correspondiente a las proyecciones y los resultados efectivos de los indicadores macroeconómicos de Chile. Cabe consignar que si bien no se presentan las cifras proyectadas de la tasa de interés de política monetaria y del PIB nominal (dado que en la Ley de Presupuestos estas variables no se proyectan explícitamente, considerando que la primera es de responsabilidad del Banco Central, y la segunda, se deriva indirectamente de la tasa de variación real, la que sí se pronostica en la ley), se califica con letra A esta pregunta, pues aún debiendo corresponder la letra C debido a que se presentan las diferencias entre proyecciones y valores efectivos para no todos los core elements de la pregunta 15, el gobierno en este documento, a diferencia del anterior, generó un cambio de práctica, incluyendo en el cuadro I.2 del documento el PIB nominal y la tasa de política monetaria efectiva entre el BY y el BY-1 (2016-2017), lo que en conjunto con acompañar una narrativa que explica las diferencias, refleja un esfuerzo por alinearse a las recomendaciones de la OBS.

IBP Comment

Para asegurar consistencia entre países y dado que la presentación no es exactamente como lo requiere la pregunta, se confirma la respuesta B pues falta parte de los elementos esenciales pero hay un avance en comparación a la presentación anterior.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Inflation rate

Real GDP growth

Information beyond the core elements

Source:

1) Informe de Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Información más allá de los core elements:

- Tipo de cambio
- Precio del cobre

Peer Reviewer

Opinion: Disagree

Suggested Answer: Inflation rate Real GDP growth Information beyond the core elements

Comments: En el caso de del PIB nominal, sólo se contrastan los valores efectivos para los años 2016 y 2017, no se contempla una comparación con los valores estimados en el EB.

Government Reviewer

Opinion: Agree

Researcher Response

Se acoge recomendación del Peer Reviewer.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

1) Informe de Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

1) Informe de Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

1) Informe de Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

No se consideraron comparaciones sobre las diferencias en las estimaciones acerca de políticas que tengan el objetivo de beneficiar directamente las poblaciones más empobrecidas, y las cifras reales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Solo se presenta las diferencias extrapresupuestarias en materia de traspasos de recursos de CODELCO por la Ley Reservada del Cobre.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

Se complementa información indicada originalmente, en el sentido de especificar que los datos publicados en el "Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017", solo presenta la diferencia entre los montos presupuestados y efectivamente ejecutados de los fondos extrapresupuestarios correspondientes a los Ingresos del Gobierno por Cobre Bruto, cuya información figura en el cuadro 2 de los anexos del documento (página 67).

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

1) Informe Evaluación de la Gestión Financiera del Gobierno Central en el año 2017
http://www.dipres.cl/598/articles-175238_doc_pdf.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

Se complementa la respuesta original, manteniendo la misma calificación a la pregunta (letra A). El "Financial Statement" que cumple con las características indicadas en las notas metodológicas de esta pregunta se publica de forma separada al Informe de fin de año (YER), dado que el organismo responsable de su elaboración no es el ejecutivo, sino que la SAI (Contraloría General de la República). Esta situación se da porque, de acuerdo a la ley orgánica de la SAI en Chile, una de sus principales funciones es llevar la Contabilidad de la Nación, cuestión que no le compete al ejecutivo (Ministerio de Hacienda - Dirección de Presupuestos). Por tanto, el "Financial Statement" se encuentra contenido en el documento "Informe de Gestión Financiera del Estado (IGFE) 2017" de la Contraloría General de la República, y se encuentra disponible en el siguiente enlace: <https://www.contraloria.cl/web/cgr/igfe1>

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing->*

[principles.htm](#)) for more detail.

- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

c. The SAI has conducted one of the three types of audits, and made them available to the public.

Source:

1) Buscador de informes de auditoría de la SAI de Chile
<https://www.contraloria.cl/web/cgr/informes-de-auditorias>

Comment:

Solo desarrolló Auditorías de Cumplimiento durante 2017 la Contraloría General de la República de Chile.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

1) Rendición de cuentas de la SAI (Contraloría General de la República)
<https://www.contraloria.cl/web/cgr/cuentas-publicas>

Comment:

La SAI no desarrolla un Audit Report que cumpla las características definidas en la sección 1 de la OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

1) Informes de Auditoría de la SAI de Chile
<https://www.contraloria.cl/web/cgr/informes-de-auditorias>

Comment:

No existe este tipo de información, considerando además que la SAI de Chile audita un porcentaje elevados de los recursos extrapresupuestarios en una modalidad reservada.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Comment:

La SAI de Chile no desarrolla un Audit Reports, que cumpla con las características de la metodología definida en la OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: La SAI de Chile no desarrolla un Audit Report que cumpla con las características de la metodología definida en la OBS.

IBP Comment

En relación al comentario del gobierno, se indica que conforme a la metodología de la OBS, en caso en que el documento no se encuentre disponible al público, las respuestas sobre el contenido del documento deben ser D o B dependiendo del tipo de pregunta. En consecuencia, es correcto indicar B en relación al Informe de Auditoría.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

No se evidencian informes que cumpla con las características requeridas en esta pregunta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Como no se evidencian informes, la respuesta d. no es la más apropiada porque asume que los hay.

IBP Comment

En relación al comentario del gobierno, se aclara que conforme a la metodología de la OBS, en caso en que el documento no se encuentre disponible al público, las respuestas sobre el contenido del documento deben ser D o B dependiendo del tipo de pregunta. En consecuencia, es correcto indicar D en relación al Informe de Auditoría.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor

the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

1) Informe Sectorial de Observaciones 2017

<https://www.contraloria.cl/documents/451102/2630858/Reporte+Sectorial+de+Observaciones+2017.pdf/62f88f3d-3f9d-dff6-8ac0-a7c049870589>

Comment:

No se ha evidenciado algún reporte que indique un seguimiento a las recomendaciones y observaciones de la SAI de Chile en sus auditorías. Solo se ha publicado en 2017 un reporte sectorial que consolida las la cantidad de observaciones y/o hallazgos realizados en las auditorías según distintas tipologías de observaciones, para cada ministerio del Gobierno Central.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

<http://www.dipres.gob.cl/598/w3-propertyvalue-21995.html>

(acceso a sección del sitio de DIPRES donde se describe el Consejo Fiscal Asesor (CFA))

Comment:

El CFA fue creado para apoyar al Ministerio de Hacienda en el proceso de formulación del Presupuesto de la Nación, especialmente en lo referente al cálculo de las variables estructurales que afectan las estimaciones de los ingresos fiscales, en base a la metodología implementada en Chile denominada Balance Cíclicamente Ajustado (BCA), de forma de mantener la independencia en el cálculo de dichas variables.

Este consejo supervigila otros comités de expertos externos al Ministerio de Hacienda que participan en el cálculo de dichas variables: 1) el Comité

del PIB tendencial y 2) el Comité de Precio de Referencia del Cobre.

Actualmente, está en última instancia el proceso de discusión parlamentaria de un proyecto de ley que le da autonomía y recursos propios al CFA (<http://www.hacienda.cl/sala-de-prensa/noticias/historico/comision-mixta-aprueba-por-unanimidad.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El CFA con autonomía y recursos propios ya se encuentra en funcionamiento. <https://www.leychile.cl/Navegar?idNorma=1129007>
<https://www.df.cl/noticias/economia-y-politica/macro/ingresos-estructurales-y-gasto-publico-se-habrian-sobreestimado-en-0-5/2019-09-03/142549.html>

Researcher Response

Debido a que la ley que le otorga autonomía y recursos propios al CFA se promulgó en febrero de 2019, no puede ser considerada para efectos de la evaluación de esta OBS, pues según la metodología, se tomaron en consideración todos los documentos de respaldo publicados con fecha de corte 31 de diciembre de 2018.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

<http://www.dipres.gob.cl/598/w3-propertyvalue-23765.html>
(actas del comité de expertos del PIB tendencial)

<http://www.dipres.gob.cl/598/w3-propertyvalue-23769.html>
(actas del comité de expertos del Precio de Referencia del Cobre)

Comment:

El Consejo Fiscal Asesor (CFA) revisa y da comentarios a las proyecciones de cálculos estimados de los ingresos fiscales y macroeconómicos del Ministerio de Hacienda, supervisando las estimaciones de dos comités de expertos externos: 1) el Comité del PIB tendencial y 2) el Comité de Precio de Referencia del Cobre.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El CFA entró en funcionamiento y se espera que publique sus propios "macroeconomic and/or fiscal forecasts"
<https://www.df.cl/noticias/economia-y-politica/macro/ingresos-estructurales-y-gasto-publico-se-habrian-sobreestimado-en-0-5/2019-09-03/142549.html>

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI, or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Sección del sitio de DIPRES donde se publican los informes financieros, documentos que pretenden estimar el impacto presupuestario de los proyectos de ley que emite el Ejecutivo.
(<http://www.dipres.gob.cl/597/w3-propertyvalue-22220.html>)

Comment:

Hoy en día el Consejo Fiscal Asesor (CFA) no realiza estimaciones propias del costo e impacto que implican nuevas leyes o políticas de gobierno en el erario fiscal. Sin perjuicio de ello, el CFA no es organismo independiente, y se encuentra en tramitación el presente año 2019 un proyecto de ley que le otorgará autonomía y recursos propios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

No existe evidencia de participación de miembros del Consejo Fiscal Asesor (CFA) en audiencias del parlamento.

Comment:

Cabe destacar, que en base a la metodología de la OBS, el Consejo Fiscal Asesor (CFA) no califica como Institución Fiscal Independiente (IFI).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: El Consejo Fiscal es ahora Autónomo y debiese calificar como IFI en base a la metodología de la OBS

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Artículo 67 de la Constitución establece que el proyecto de presupuesto debe ser presentado al Congreso con 3 meses de anticipación a su entrada en vigencia. <http://www.leychile.cl/Navegar?idNorma=242302> (<http://www.leychile.cl/Navegar?idNorma=242302>)

Comment:

En Chile no se contempla en la ley ni existe la práctica de desarrollar audiencias previas en el Congreso antes de la presentación del EBP. Este documento es presentado 3 meses antes de la entrada en vigencia del presupuesto y recién es en ese instante se da a conocer a los miembros del Congreso.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

1) Artículo 67 de la Constitución Política de la República. <http://www.leychile.cl/Navegar?idNorma=242302> (<http://www.leychile.cl/Navegar?idNorma=242302>)

2) Ingreso de Proyecto de Ley de Presupuestos 2019 (EBP) al Congreso http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=12130-05

Comment:

De acuerdo con la Constitución, el EBP debe ser presentado con al menos 3 meses de anticipación al inicio del año fiscal. Por eso, normalmente se presenta ante el Congreso el día 30 de septiembre.

En base a la bitácora de tramitación del EBP 2019, en el sitio web del Senado, se aprecia que el proyecto del año presupuestario 2019 ingresó el 29/09/2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

1) Norma Decreto Ley 1.263 (<http://www.leychile.cl/Navegar?idNorma=6536>)

2) Aprobación y despacho de la EB desde el parlamento:

- a) <http://www.senado.cl/camara-alta-despacha-a-ley-presupuesto-2019/senado/2018-11-28/191354.html>
- b) <https://www.hacienda.cl/sala-de-prensa/noticias/historico/congreso-nacional-despacha-proyecto-de.html>
- c) <https://www.emol.com/noticias/Economia/2018/11/28/929028/Congreso-despacha-Presupuesto-2019-y-Gobierno-evalua-mecanismo-para-reponer-gastos-reservados-de-Carabineros.html>
- d) <https://www.ahoranoticias.cl/noticias/nacional/242530-congreso-despacha-presupuesto-2019-sin-fondos-para-gastos-reservados-de-carabineros.html>

Comment:

Según lo que establece el artículo 14 del N° Decreto Ley 1263, se indica que el Proyecto de Presupuesto deberá quedar totalmente tramitado en el Congreso a más tardar el 1° de diciembre del año anterior a su vigencia.

De acuerdo a las fuentes citadas, el EB quedó aprobado y fue despachado desde el parlamento el día 28 de noviembre de 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

Artículo 67 Constitución Política de la República.

<http://www.leychile.cl/Navegar?idNorma=242302> (<http://www.leychile.cl/Navegar?idNorma=242302>)

Comment:

Según lo establecido en el artículo 67 de la Constitución Política de la República, el Congreso Nacional no podrá aumentar ni disminuir la estimación de los ingresos y sólo podrá reducir los gastos contenidos en el proyecto de Ley de Presupuestos, salvo los que estén establecidos por leyes permanentes, es decir, aquellas normas que garantizan derechos y beneficios de carácter permanente en el tiempo hacia la población, independiente de las definiciones del gobierno de turno.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

1) Informes de la comisión mixta y subcomisiones de presupuestos del Congreso:
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=12130-05

2) Notas de prensa del Senado con indicaciones de las discusiones parlamentarias:
http://www.senado.cl/senado/site/tax/port/all/taxport_22__24.html

3) Ejemplo de partida que sufrió cambios entre la propuesta del ejecutivo y la ley aprobada en congreso:

(a) propuesta del ejecutivo en partida 5 - Ministerio del Interior y Seguridad Pública: http://senado.cl/appsenado/pdfjs/web/verpdf.php?src=sinpapeles/procesos/tmp/tgnbh4j2vrpdke2h8grp7atio1_partida.pdf#page=1

(b) presupuesto aprobado en comisión mixta para la partida 5 - Ministerio del Interior y Seguridad Pública:
http://senado.cl/appsenado/pdfjs/web/verpdf.php?src=sinpapeles/procesos/tmp/1144cnvfk0ibukf0igr8n3pb7_partida.pdf#page=1

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

1) Ley Orgánica del Congreso Nacional:

<https://www.leychile.cl/Navegar?idNorma=30289&idVersion=2016-01-05>

2) Integrantes de la Comisión Especial Mixta de Presupuestos:

http://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=367&tipo_comision=10

3) Informe de la Comisión para la discusión del primer trámite constitucional:

<http://www.senado.cl/appsenado/index.php?mo=tramitacion&ac=getDocto&iddocto=20437&tipodoc=info>

Comment:

Según el artículo 19 de la Ley Orgánica del Congreso Nacional, se establece que una comisión especial llamada Comisión Especial Mixta de Presupuestos se encargará de estudiar el EBP y emitir un informe con recomendaciones de aprobación o rechazo respecto de las distintas partidas contenidas en el proyecto presentado por el Ejecutivo.

Durante los 60 días que dura la discusión parlamentaria del proyecto de Ley de Presupuestos, el tiempo más significativo permanece en la discusión que se da en dicha comisión y en la elaboración de los informes de las respectivas subcomisiones que se crean. Para la discusión del EBP 2019, la Comisión demoró 43 días en despachar su informe final (del 02/10 al 13/11) como se acredita en las etapas transcurridas en el proceso de tramitación de la ley 2019

(link: http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=12130-05)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

1) Subcomisiones especiales mixtas de presupuesto.

<http://www.senado.cl/senado/site/edic/base/port/comisiones.html?mo=comisiones&ac=trabajo&filtro=914&ano=2018>

2) Bitácora de las sesiones y los informes emitidos por la Cuarta subcomisión mixta de presupuestos
http://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=619&tipo_comision=14

3) Hitos de la tramitación de la EB 2019:
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=12130-05

Comment:

Junto con la constitución de una Comisión Especial Mixta de Presupuesto, se conforman 5 subcomisiones que se encargan de revisar sectorialmente la información ingresada por el ejecutivo para el EBP 2019.

La subcomisión elegida para su análisis es la Cuarta Subcomisión Especial Mixta de Presupuestos. Esta es integrada por 5 parlamentarios en actividad, incluyendo actualmente también al presidente del Senado, y se encarga de revisar los presupuestos de educación, vivienda, seguridad pública, cultura y el propio Congreso Nacional.

De acuerdo a la bitácora de la subcomisión, su trabajo inició el 4 de octubre con una exposición del ministerio de vivienda, y terminó con su último informe de la partida de Educación el día 6 de noviembre.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, sector committees did not examine the Executive's Budget Proposal.

Comments: La pregunta apunta a que las comisiones sectoriales y especialistas permanentes del Congreso revisen y estudien el presupuesto con la presencia de los representantes del Ejecutivo. En Chile eso no sucede. Lo que sí ocurre es que la comisión especial mixta de presupuesto se reparte el trabajo entre distintas subcomisiones que abordan áreas temáticas específicas, pero su composición no responde a la de las comisiones sectoriales permanentes.

Government Reviewer

Opinion: Agree

Researcher Response

En la práctica, las subcomisiones de presupuesto en las distintas temáticas sectoriales del Congreso, al momento de revisar la propuesta de presupuesto en detalle, van citando en distintas jornadas de debate a representantes del ejecutivo (directores de instituciones públicas, asesores y autoridades), para recabar más información y recibir mayor detalle de aspectos específicos. Por tanto, es posible aseverar que la discusión parlamentaria se va desarrollando, en la mayoría de las veces, con presencia de representantes del ejecutivo. Por otro lado, pese a que la composición de estas comisiones sectoriales no responde estrictamente al de las comisiones permanentes, lo cierto es que dichas subcomisiones dependen de la Comisión mixta de presupuestos, que de igual forma tiene el carácter de permanente. De hecho, esta comisión sesiona varias veces en el año para dar seguimiento a la ejecución presupuestaria de los organismos públicos, para lo cual incluso solicitan audiencias con representantes del ejecutivo, y también pueden citar a expertos o representantes de la sociedad civil para dar alguna visión adicional respecto a problemáticas que puedan ir surgiendo en el proceso de seguimiento presupuestario. Por tanto, se sugiere mantener la respuesta original, considerando el rol de revisión sectorial que cumplen estas subcomisiones, y además, porque de acuerdo a feedback recibido del equipo del IBP, esta sería una forma de homologar la forma de trabajo que se observa en otros países, pero que cumple el mismo objetivo.

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

1) Ley Orgánica del Congreso Nacional de Chile
<https://www.leychile.cl/Navegar?idNorma=30289>

2) Bitácora ejemplo de los informes y sesiones realizados por la Primera Subcomisión Mixta de presupuestos
http://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=624&tipo_comision=14

Comment:

Según el artículo 19 de la Ley Orgánica del Congreso, se establece que la Comisión Mixta de Presupuestos puede mantenerse en funcionamiento para realizar un seguimiento de la ejecución de la Ley de Presupuestos durante el respectivo ejercicio presupuestario. Para este propósito, ésta se divide en Subcomisiones sectoriales, las que celebran sesiones para efectos de discutir la ley de presupuestos de los ministerios asociados a cada sector, y en sesiones puntuales, estudiar la ejecución del presupuesto de forma previa a la discusión de la nueva propuesta del Ejecutivo.

Tal como se observa en la bitácora ejemplo adjunta, la Primera Subcomisión de Presupuestos, durante el 2018, celebró sesiones en su mayoría para discutir los aspectos relativos a la ley de presupuestos 2019 de los ministerios relacionados con Economía, Desarrollo Social, Hacienda, de la Mujer y Equidad de Género, entre otros, y solo el 22/08 realizó una sesión para estudiar la ejecución presupuestaria del Ministerio de Economía, Fomento y Turismo, la cual consistió en escuchar la presentación del Subsecretario de Economía, del Gerente General de Sercotec y el Vicepresidente Ejecutivo de CORFO, y se intercambiaron opiniones respecto de la información presentada, no derivando finalmente en ningún informe de análisis en la materia.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:

1) Decreto de Ley 1.263
<http://www.leychile.cl/Navegar?idNorma=6536> (<http://www.leychile.cl/Navegar?idNorma=6536>)

2) Ejemplo decretos de modificación presupuestarias:

http://www.dipres.cl/597/articles-184782_doc_pdf.pdf

Comment:

Artículo 26 del Decreto Ley 1263 establece que las normas sobre traspasos, incrementos o reducciones y demás modificaciones presupuestarias serán establecidas por decreto en el mes de diciembre del año anterior a su vigencia. Estas normas podrán ser modificadas por decreto fundado durante el ejercicio presupuestario. Además, indica que "...sólo por ley podrá autorizarse la transferencia de fondos entre Ministerios, el traspaso a las diferentes partidas de la Ley de Presupuestos de aquellos recursos que, previamente, hayan sido traspasados desde ellas al Tesoro Público, aportes a las empresas del Estado, sean públicas o sociedades anónimas, no incluidas en dicha ley y la concesión de aporte fiscal a municipalidades."

Esta pregunta tiene orientada su respuesta entre la letra c y d, dado que la situación de Chile está en un escenario intermedio: por un lado, la legislación actual exige, pero solo en algunos casos (como se indicó al final del párrafo anterior), que el Ejecutivo obtenga la aprobación del parlamento antes de transferir fondos; y por otro lado, se ha determinado que el Ejecutivo tiene la práctica constante de realizar modificaciones y traspasos presupuestarios durante el año entre las distintas unidades administrativas, mediante decretos emitidos por el Ministerio de Hacienda, sin pasar por una revisión desde el Congreso, pero teniendo un control previo de legalidad a través de la Toma de Razón de la Contraloría General de la República.

En base a los antecedentes, se adopta la respuesta c.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:

1) Decreto Ley 1.263

<https://www.leychile.cl/Navegar?idNorma=6536>

Comment:

El artículo 26 del Decreto Ley 1.263 es el que más se acerca a definir un marco en la materia, y en él no se establece ningún tipo de requerimiento u obligación al ejecutivo para solicitar aprobación al parlamento respecto a mayores gastos explicados por excesos de ingresos percibidos en relación a lo presupuestado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

1) Decreto Ley 1.263

<https://www.leychile.cl/Navegar?idNorma=6536>

2) Instrucciones de la Ley de Presupuestos (EB) 2019

http://www.dipres.gob.cl/598/articles-189284_doc_pdf.pdf

Comment:

El artículo 26 del Decreto Ley 1.263 (1) no establece ningún tipo de requerimiento u obligación al ejecutivo para solicitar aprobación al parlamento respecto a una contracción en los gastos explicados por disminuciones en los ingresos percibidos en relación a lo presupuestado, mas aún, especifica que el Ejecutivo puede hacer incrementos o reducciones y demás modificaciones presupuestarias mediante decretos supremos fundados, para los que no necesita aprobación del Congreso.

Adicionalmente, en las instrucciones emanadas para la ejecución presupuestaria de la Ley de Presupuestos 2019 (2), se establece entre las páginas 33 y 38, una serie de normas respecto a las modificaciones presupuestarias que puede llevar a cabo el Ejecutivo por incrementos o reducciones de los ingresos estimados. Sin perjuicio de ello, dichas modificaciones presupuestarias pueden estar sometidas al trámite de toma de razón, osea, un control previo de legalidad establecido en el marco jurídico, pero no requieren ser revisadas por el Congreso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

N/A

Comment:

En Chile, no se produce ningún documento que tenga las características y contenidos considerados por la metodología de la OBS para el AR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Como no se produce un documento la respuesta más adecuada es la letra (e)

IBP Comment

En relación al comentario del gobierno, se aclara que conforme a la metodología de la OBS, en caso en que el documento no se encuentre disponible al público, las respuestas sobre el contenido del documento deben ser D o B dependiendo del tipo de pregunta. En consecuencia, la respuesta D es correcta.

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

1) Constitución Política de la República de Chile

<http://www.leychile.cl/Navegar?idNorma=242302> (<http://www.leychile.cl/Navegar?idNorma=242302>)

Comment:

La CPR señala que el Contralor General será designado por el Presidente de la República con acuerdo del Senado adoptado por los tres quintos de sus miembros en ejercicio, por un período de ocho años y no podrá ser designado para el período siguiente. Ello nos permite afirmar que el proceso garantiza la independencia del Contralor, al menos en su designación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

1) Ley Orgánica Constitucional n° 10.336 que regula la Contraloría General de la República (SAI). <http://www.leychile.cl/Navegar?idNorma=26356>

Comment:

El artículo 6, inciso 2 de la ley 10.336, señala que: "La remoción del Contralor General y del Subcontralor corresponderá al Presidente de la República, previa resolución judicial firme tramitada en la forma establecida para los juicios de amovilidad que se siguen contra los Ministros de los Tribunales Superiores de Justicia y por las causales señaladas para los Ministros de la Corte Suprema"

Por lo tanto, en la remoción del Contralor deben intervenir el Poder Judicial, en las mismas condiciones que altos cargos de ministros de tribunales supremos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

1) Link de Noticias de prensa en torno a los recursos y atribuciones de la SAI en Chile:

a) <https://www.latercera.com/noticia/presupuesto-parlamentarios-piden-aumentar-recursos-contraloria/>

b) <https://www.cooperativa.cl/noticias/pais/empresas-del-estado/codelco/diputados-pidieron-aumentar-presupuesto-de-contraloria-tras-disputa-con/2017-09-25/223555.html>

c) <https://www.pauta.cl/cronica/modernizacion-de-contraloria-debate-organismo-unipersonal-o-colegiado>

Comment:

La propuesta de presupuesto, si bien se elabora desde un inicio desde la SAI (así como todos los organismos públicos, lo cual es parte del proceso regular de formulación presupuestaria), es consolidada posteriormente por el ejecutivo, quien define el nivel de recursos que recibirá el organismo de control en el proyecto de ley, pasando luego a la discusión presupuestaria en el parlamento. De esta manera, quien determina en última instancia el presupuesto final es el Congreso.

Por otro lado, periódicamente, se ha dado en la opinión pública, la discusión de la necesidad de incrementar los recursos y las atribuciones de la SAI. Sin abordar el tema de la eficiencia con que la Contraloría General de la República en Chile desarrolla su labor, la discusión pública y en el parlamento ha estado progresivamente centrada en la falta de recursos del organismo y la necesidad de fortalecer su presupuesto y atribuciones (véanse link de noticias de prensa adjuntos).-

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

b. The SAI has significant discretion, but faces some limitations.

Source:

1) Ley Orgánica de Atribuciones de la Contraloría General de la República
<https://www.leychile.cl/Navegar?idNorma=18995&idVersion=> (texto refundido)

Comment:

El artículo 1 de la Ley Orgánica de la CGR establece que "la Contraloría General de la República, independiente de todos los Ministerios, autoridades y oficinas del Estado, tendrá por objeto fiscalizar el debido ingreso e inversión de los fondos del Fisco, de las Municipalidades, de la Beneficencia Pública y de los otros Servicios que determinen las leyes".

Por otra parte, el artículo 21 a) indica que "El Contralor General establecerá las normas que regularán la forma, el plazo y las modalidades de las auditorías que le corresponda efectuar al organismo fiscalizador".

Sin embargo, el artículo 21 b), en su inciso 2º, establece que "La Contraloría General, con motivo

del control de legalidad o de las auditorías, no podrá evaluar los aspectos de mérito o de conveniencia de las decisiones políticas o administrativas". Esta prerrogativa, ha generado discusión en la administración del Estado en los últimos años, pues en base a este precepto, el Ejecutivo ha argumentado permanentemente que la Contraloría no debiese realizar auditorías que midan el desempeño de los organismos públicos, lo cual desmiente el órgano contralor en base a lo indicado en otros cuerpos legales. Este escenario ha generado distintas corrientes de interpretación que aún no han sido dilucidadas claramente.

Por tanto, la existencia de la prerrogativa anteriormente señalada, produce el efecto de que hasta el día de hoy no se ha zanjado la discusión respecto a las atribuciones de la CGR para medir el desempeño de las políticas y programas públicos llevados adelante por el Ejecutivo, razón por la cual se ha calificado esta pregunta con la letra (b).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

1) <https://www.contraloria.cl/web/cgr/informes-de-auditorias>
(filtrando en el buscador en el campo "Unidad (*)", la categoría "Unidad de Auditoría Interna")

Comment:

En la Contraloría General de la República - SAI en Chile - existe una Unidad de Auditoría Interna que lleva a cabo auditorías a los distintos procesos internos relativos a las funciones del organismo, incluyendo a las áreas de auditoría y otras de apoyo, sin embargo, estas auditorías están descontinuadas, la última disponible corresponde al año 2015.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable/other (please comment).
Comments: "estas auditorías están descontinuadas," por lo que la pregunta no aplica (letra e.)

Researcher Response

Al referirse al término "descontinuadas", se quiso asociar dicha discontinuidad a la publicación de los informes de auditoría en el sitio web de la SAI, pero de acuerdo a la información del personal y de la estructura orgánica vigente de la Contraloría, esta unidad aún sigue existiendo, por lo cual debería seguir desarrollándose (y por ende, publicándose) estas auditorías internas. Por este motivo, se mantiene respuesta D.

IBP Comment

En relación al comentario del gobierno, se indica que conforme a la metodología de la OBS, si una práctica que evalúa la OBS no se lleva a cabo, la respuesta adecuada es D.

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

1) <https://www.contraloria.cl/web/cgr/acontralorportalcgr>

Comment:

Según la agenda del Contralor General de la República, publicada en el sitio web, durante el último año evaluado en la OBS (2018), asistió a alrededor de 25 audiencias en el Congreso, en distintas comisiones legislativas permanentes y especiales, éstas últimas con motivos de fiscalizaciones específicas por presuntas irregularidades denunciadas en distintos organismos del Estado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) *The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

and/or

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or*

partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Esquema general del ciclo presupuestario en Chile
(<http://www.dipres.gob.cl/598/w3-article-3699.html>)

Comment:

De acuerdo a la información oficial de las etapas del ciclo presupuestario, publicado por DIPRES, no se contempla entre las actividades desarrolladas en la etapa de Formulación (anterior al ingreso de la EBP al Congreso para su discusión) vinculaciones con grupos de interés de la sociedad civil con el objeto de intercambiar y recoger opiniones de éstos que sirvan y sean vinculantes para la EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

1) Esquema general del ciclo presupuestario en Chile
(<http://www.dipres.gob.cl/598/w3-article-3699.html>)

Comment:

De acuerdo a la información oficial de las etapas del ciclo presupuestario, publicado por DIPRES, no se contempla entre las actividades desarrolladas en la etapa de Formulación (anterior al ingreso de la EBP al Congreso para su discusión) vinculaciones con grupos de interés de la sociedad civil con el objeto de intercambiar y recoger opiniones de éstos que sirvan y sean vinculantes para la EBP.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Esquema general del ciclo presupuestario en Chile
(<http://www.dipres.gob.cl/598/w3-article-3699.html>)

Comment:

De acuerdo a la información oficial de las etapas del ciclo presupuestario, publicado por DIPRES, no se contempla entre las actividades desarrolladas en la etapa de Formulación (anterior al ingreso de la EBP al Congreso para su discusión) vinculaciones con grupos de interés de la sociedad civil con el objeto de intercambiar y recoger opiniones de éstos que sirvan y sean vinculantes para la EBP.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Informes emanados en la etapa de Ejecución del Presupuesto - DIPRES
(<http://www.dipres.gob.cl/597/w3-multipropertyvalues-15149-24043.html>)

Comment:

El Ejecutivo no contempla durante la etapa de ejecución del Presupuesto, alguna instancia de participación formalizada para recoger feedback ciudadano. En el link adjunto, se observan los informes emitidos con ocasión de la ejecución del presupuesto para el año 2018, donde se observa que en ninguno de ellos se menciona procesos de participación ciudadana en la etapa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

1) Informes emanados en la etapa de Ejecución del Presupuesto - DIPRES (<http://www.dipres.gob.cl/597/w3-multipropertyvalues-15149-24043.html>)

Comment:

El Ejecutivo no contempla durante la etapa de ejecución del Presupuesto, alguna instancia de participación formalizada para recoger feedback ciudadano. En el link adjunto, se observan los informes emitidos con ocasión de la ejecución del presupuesto para el año 2018, donde se observa que en ninguno de ellos se menciona procesos de participación ciudadana en la etapa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Informes emanados en la etapa de Ejecución del Presupuesto - DIPRES (<http://www.dipres.gob.cl/597/w3-multipropertyvalues-15149-24043.html>)

Comment:

El Ejecutivo no contempla durante la etapa de ejecución del Presupuesto, alguna instancia de participación formalizada para recoger feedback ciudadano. En el link adjunto, se observan los informes emitidos con ocasión de la ejecución del presupuesto para el año 2018, donde se observa que en ninguno de ellos se menciona procesos de participación ciudadana en la etapa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Informes emanados en la etapa de Ejecución del Presupuesto - DIPRES (<http://www.dipres.gob.cl/597/w3-multipropertyvalues-15149-24043.html>)

Comment:

El Ejecutivo no contempla durante la etapa de ejecución del Presupuesto, alguna instancia de participación formalizada para recoger feedback ciudadano. En el link adjunto, se observan los informes emitidos con ocasión de la ejecución del presupuesto para el año 2018, donde se observa que en ninguno de ellos se menciona procesos de participación ciudadana en la etapa.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Esquema general del ciclo presupuestario en Chile
(<http://www.dipres.gob.cl/598/w3-article-3699.html>)

Comment:

De acuerdo a la información oficial de las etapas del ciclo presupuestario, publicado por DIPRES, no se contempla entre las actividades desarrolladas en la etapa de Formulación (anterior al ingreso de la EBP al Congreso para su discusión) vinculaciones con grupos de interés de la sociedad civil con el objeto de intercambiar y recoger opiniones de éstos que sirvan y sean vinculantes para la EBP.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By “written record”, we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer “a” applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer “b” applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer “c” applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

1) Informes emanados en la etapa de Ejecución del Presupuesto - DIPRES
(<http://www.dipres.gob.cl/597/w3-multipropertyvalues-15149-24043.html>)

Comment:

El Ejecutivo no contempla durante la etapa de ejecución del Presupuesto, alguna instancia de participación formalizada para recoger feedback ciudadano. En el link adjunto, se observan los informes emitidos con ocasión de la ejecución del presupuesto para el año 2018, donde se observa que en ninguno de ellos se menciona procesos de participación ciudadana en la etapa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on “Sustainability,” “Timeliness” and “Complementarity” and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that “timetable” refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer “a” applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice “a”, the timetable must be available to the public prior to the budget preparation process beginning.

Answer “b” applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

1) Informes emanados en la etapa de Ejecución del Presupuesto - DIPRES
(<http://www.dipres.gob.cl/597/w3-multipropertyvalues-15149-24043.html>)

Comment:

El Ejecutivo no contempla durante la etapa de ejecución del Presupuesto, alguna instancia de participación formalizada para recoger feedback ciudadano. En el link adjunto, se observan los informes emitidos con ocasión de la ejecución del presupuesto para el año 2018, donde se observa que en ninguno de ellos se menciona procesos de participación ciudadana en la etapa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) <https://www.leychile.cl/Navegar?idNorma=1023143>

Comment:

Pese a la existencia de la ley 20.500, sobre Asociaciones y Participación Ciudadana en la Gestión Pública, que establece que cada organismo público debe crear un consejo de la sociedad civil para otorgar el derecho a la participación ciudadana en sus procesos, planes, políticas, etc, en la práctica no existe evidencia de algún organismo que someta a estos consejos la discusión de la formulación de su presupuesto. Más bien existe evidencia a nivel local en ciertos municipios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

1) https://www.camara.cl/camara/media/presupuesto/2017/infografia_LP17.pdf

2) http://www.senado.cl/appsenado/index.php?mo=comisiones&ac=sesiones_celebradas&idcomision=618&tipo=3&legi=0&ano=2018&desde=0&hasta=0&comi_nombre=Tercera%20Subcomisi%C3%B3n%20Especial%20Mixta%20de%20Presupuestos%20&idsesion=13078&idpunto=%SESIONES_Celebradas.IDPUNTO%&fecha=23/10/2018&inicio=16:05&termino=20:25&lugar=Sala%20de%20Lectura,%20BCN,%20Valpara%C3%ADso&listado=2

3) http://www.senado.cl/appsenado/index.php?mo=tramitacion&ac=getDocto&iddocto=5036&tipodoc=docto_comision

Comment:

De Acuerdo a los antecedentes adjuntos, si bien se desarrollan en el Congreso audiencias públicas donde cualquier miembro de la sociedad civil y ciudadano puede participar en calidad de oyente, no existe evidencia de la implementación de canales formales o establecidos para recoger las opiniones, consultas o requerimientos de los ciudadanos en el proceso de discusión parlamentaria, de forma permanente.

En link 1), se observa una infografía donde se explicita las etapas del proceso de tramitación de la ley de presupuestos en el Congreso, y en dicho documento no se reconoce alguna actividad que tenga como propósito recoger los comentarios de la ciudadanía como input del proceso de discusión.

En link 2, se aprecia un ejemplo de una sesión de discusión del presupuesto 2019 del Ministerio de Salud, donde se evidencia en el listado de invitados la participación de algunos miembros de la sociedad civil: FENATS y FENPRUSS (Asociaciones de trabajadores de la salud); PRAIS Arauco (consejo de usuarios beneficiarios del Programa de Reparación Integral en Salud de Arauco); El Mercurio (medio de comunicación).

Sin embargo, en link 3) se muestra un documento donde los distintos organismos dependientes del Ministerio de Salud debieron dar respuesta a una serie de interrogantes de los asistentes a la sesión. En ella no figura ninguno de los asistentes de la sociedad civil antes mencionados.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) https://www.camara.cl/camara/media/presupuesto/2017/infografia_LP17.pdf

2) http://www.senado.cl/appsenado/index.php?mo=comisiones&ac=sesiones_celebradas&idcomision=618&tipo=3&legi=0&ano=2018&desde=0&hasta=0&comi_nombre=Tercera%20Subcomisi%C3%B3n%20Especial%20Mixta%20de%20Presupuestos%20&idsesion=13078&idpunto=%SESIONES_CELEBRADAS.IDPUNTO%&fecha=23/10/2018&inicio=16:05&termino=20:25&lugar=Sala%20de%20Lectura,%20BCN,%20Valpara%C3%ADso&listado=2

3) http://www.senado.cl/appsenado/index.php?mo=tramitacion&ac=getDocto&iddocto=5036&tipodoc=docto_comision

Comment:

De Acuerdo a los antecedentes adjuntos, si bien se desarrollan en el Congreso audiencias públicas donde cualquier miembro de la sociedad civil y ciudadano puede participar en calidad de oyente, no existe evidencia de la implementación de canales formales o establecidos para recoger las opiniones, consultas o requerimientos de los ciudadanos en el proceso de discusión parlamentaria, de forma permanente.

En link 1), se observa una infografía donde se explicita las etapas del proceso de tramitación de la ley de presupuestos en el Congreso, y en dicho documento no se reconoce alguna actividad que tenga como propósito recoger los comentarios de la ciudadanía como input del proceso de discusión.

En link 2, se aprecia un ejemplo de una sesión de discusión del presupuesto 2019 del Ministerio de Salud, donde se evidencia en el listado de invitados la participación de algunos miembros de la sociedad civil: FENATS y FENPRUSS (Asociaciones de trabajadores de la salud); PRAIS Arauco (consejo de usuarios beneficiarios del Programa de Reparación Integral en Salud de Arauco); El Mercurio (medio de comunicación).

Sin embargo, en link 3) se muestra un documento donde los distintos organismos dependientes del Ministerio de Salud debieron dar respuesta a una serie de interrogantes de los asistentes a la sesión. En ella no figura ninguno de los asistentes de la sociedad civil antes mencionados.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) https://www.camara.cl/camara/media/presupuesto/2017/infografia_LP17.pdf

2) http://www.senado.cl/appsenedo/index.php?mo=comisiones&ac=sesiones_celebradas&idcomision=618&tipo=3&legi=0&ano=2018&desde=0&hasta=0&comi_nombre=Tercera%20Subcomisi%C3%B3n%20Especial%20Mixta%20de%20Presupuestos%20&idsesion=13078&idpunto=%SESIONES_CELEBRADAS.IDPUNTO%&fecha=23/10/2018&inicio=16:05&termino=20:25&lugar=Sala%20de%20Lectura,%20BCN,%20Valpara%C3%ADso&listado=2

3) http://www.senado.cl/appsenedo/index.php?mo=tramitacion&ac=getDocto&iddocto=5036&tipodoc=docto_comision

Comment:

De Acuerdo a los antecedentes adjuntos, si bien se desarrollan en el Congreso audiencias públicas donde cualquier miembro de la sociedad civil y ciudadano puede participar en calidad de oyente, no existe evidencia de la implementación de canales formales o establecidos para recoger las opiniones, consultas o requerimientos de los ciudadanos en el proceso de discusión parlamentaria, de forma permanente.

En link 1), se observa una infografía donde se explicita las etapas del proceso de tramitación de la ley de presupuestos en el Congreso, y en dicho documento no se reconoce alguna actividad que tenga como propósito recoger los comentarios de la ciudadanía como input del proceso de discusión.

En link 2, se aprecia un ejemplo de una sesión de discusión del presupuesto 2019 del Ministerio de Salud, donde se evidencia en el listado de invitados la participación de algunos miembros de la sociedad civil: FENATS y FENPRUSS (Asociaciones de trabajadores de la salud); PRAIS Arauco (consejo de usuarios beneficiarios del Programa de Reparación Integral en Salud de Arauco); El Mercurio (medio de comunicación).

Sin embargo, en link 3) se muestra un documento donde los distintos organismos dependientes del Ministerio de Salud debieron dar respuesta a una serie de interrogantes de los asistentes a la sesión. En ella no figura ninguno de los asistentes de la sociedad civil antes mencionados.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those*

alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

En Chile, no se desarrolla un AR a las cuentas fiscales y presupuestarias, que cumpla las características definidas para el OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

1) Formulario de sugerencias de fiscalización en línea:

<https://www.contraloria.cl/web/cgr/sugerir-una-fiscalizacion1>

2) Formulario de denuncias en línea:

<https://www.contraloria.cl/web/cgr/denunciar-en-linea3>

2) Comunidad contralores ciudadanos

<https://www.contraloria.cl/opencgrapp/contralor-ciudadano-login-page/index.html>

Comment:

El principal mecanismo formal de interacción con ciudadanos está adjunto en el link, y corresponde a un formulario web en el sitio www.contraloria.cl, donde cualquier ciudadano puede sugerir alguna fiscalización, en alguna materia en particular, programa o institución, en la medida que respalde su propuesta al órgano contralor. Además, también dispone de formulario en línea para recibir denuncias de hechos irregulares cometidos por funcionarios públicos o entidades sometidas a la fiscalización de la SAI, los cuales pueden ser investigados en el año en curso para determinar la veracidad de los hechos y establecer las responsabilidades respectivas.

Adicionalmente, la SAI creó hace 2 años una comunidad de contralores ciudadanos, la cual puede también proponer o sugerir ciertas fiscalizaciones que pueden ser consideradas en la planificación de auditorías del organismo en el año siguiente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

1) Última cuenta pública disponible del año 2017 (presentada en mayo de 2018):

<https://www.contraloria.cl/documents/451102/2683524/Cuenta+2017/63913698-bd1b-2f3f-6add-d34df479b187>

Comment:

En el documento de cuenta pública 2017, página 17, se expone básicamente el número de sugerencias y denuncias de fiscalización (sin indicar más detalles respecto de qué materias trataban esas sugerencias y denuncias, ni menos un listado de las opiniones recibidas), y un resumen de las principales acciones derivadas, relacionadas con los distintas actividades de fiscalización que realiza la SAI, sin exponer un detalle de cómo fueron utilizados los input de los ciudadanos en cada una de dichas actividades de fiscalización.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its

audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

1) Portal Contraloría, sección "Ciudadanos"
<https://www.contraloria.cl/portalweb/web/cgr/portada#ciudadano>

Comment:

La SAI solo dispone de formularios de denuncia y sugerencias de fiscalizaciones, pero no ha generado mecanismos formales explícitos para que el público pueda contribuir como entrevistados y testigos clave en el marco de una investigación en curso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S0. Are you participating in the Sector Budget Transparency Module pilot?

Please select "Yes" to this question if you have confirmed your participation in the Sector Budget Transparency Module pilot, and S1-S20 related to sector budget transparency will become available for you to complete.

For all others, please select "No," and you will be directed to the last page of the Open Budget Survey questionnaire.

Answer:

a. Yes

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S1. Does the Executive's Budget Proposal present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

e. Not applicable/other, or not participating.

Source:

1) Proyecto de Ley de Presupuestos - nivel partidas - Ministerio de Salud 2019
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#recuadros_articulo_5137_15

2) Proyecto de Ley de Presupuestos - nivel capítulos - Ministerio de Salud 2019
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#recuadros_articulo_5138_15

3) Proyecto de Ley de Presupuestos - nivel programas - Ministerio de Salud 2019
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#recuadros_articulo_5139_15

Comment:

La EBP 2019, presenta para el sector salud la estimación de todas las fuentes individuales de ingresos destinado a este sector, y los gastos para los cuales se utilizarán dichos recursos. Esta información está presentada bajo una clasificación económica y administrativa (véase cada uno de los vínculos expuestos en el numeral 1, 2 y 3 de las fuentes de información adjuntas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

De acuerdo a la respuesta a la pregunta 46 de la OBS y para asegurar consistencia, se ajusta esta respuesta a E.

S2. Does the Year-End Report (or the final In-Year Report) present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

e. Not applicable/other, or not participating.

Source:

- 1) Informes In-Year Report - nivel partidas - Ministerio de Salud 2017
http://www.dipres.cl/597/w3-multipropertyvalues-15149-23712.html#ejec_partida
- 2) Informes In-Year Report - nivel capítulos - Ministerio de Salud 2017
http://www.dipres.cl/597/w3-multipropertyvalues-15149-23712.html#ejec_capitulo
- 3) Informes In-Year Report - nivel programas - Ministerio de Salud 2017
http://www.dipres.cl/597/w3-multipropertyvalues-15149-23712.html#ejec_programa

Comment:

Los informes finales IYR 2017, dan cuenta para el sector de salud de todas las fuentes individuales de ingresos finales recibidos por este sector, y los gastos reales para los cuales se utilizaron dichos recursos. Esta información está presentada bajo una clasificación económica y administrativa (véase cada uno de los vínculos expuestos en el numeral 1, 2 y 3 de las fuentes de información adjuntas)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

De acuerdo a la respuesta a Q46 y para asegurar consistencia, se ajusta esta respuesta a E.

S3. Does the Executive's Budget Proposal present donor assistance for the sector and/or the sector's expenditure associated with this donor assistance?

Answer:

e. Not applicable/other, or not participating.

Source:

- 1) Propuesta de Presupuesto para las instituciones del Ministerio de Salud
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#recuadros_articulo_5138_15

Comment:

De acuerdo a la revisión efectuada, no fue posible identificar aportes de la cooperación internacional destinados al sector salud. En la propuesta de presupuestos detallada para 2019 - EBP - fue posible constatar solo aportes de gobiernos extranjeros - Instituto de Crédito Oficial de España - canalizados a través del Ministerio del Interior y Seguridad Pública, programa Transferencias a Gobiernos Regionales de la Subsecretaría de Desarrollo Regional, por lo cual se deduce que el sector no recibió recursos de Donnor Assistance.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other, or not participating.

Comments: En caso de corroborar que no se han recibido donaciones en el sector, esta pregunta no debería ser evaluada.

Government Reviewer

Opinion: Agree

Researcher Response

Se acoge observación del Peer Reviewer, por lo tanto, se cambia la calificación a E, debido a que no se percibieron en salud aportes de asistencia de donantes.

S4. Does the Year-End Report (or the final In-Year Report) present expenditure by a functional classification (first-level functional) that is consistent with the first-level functional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification, but it is not consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

1) Propuesta de Presupuesto a nivel de Partidas de la EBP 2018

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5137_15

2) Propuesta de Presupuesto a nivel de Capítulos de la EBP 2018

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5138_15

3) Propuesta de Presupuesto a nivel de Programas de la EBP 2018

http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5139_15

Comment:

En la EBP 2018, que es consistente con el YER revisado en esta versión de la encuesta (periodo presupuestario 2018), no se presenta la información del gasto del sector salud por la clasificación funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Se ajusta la respuesta de D a C, pues la presentación del YER no es consistente con lo presentado en el EBP del año correspondiente.

S5. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by a subfunctional classification (second-level functional)?

Answer:

b. No, neither the Executive's Budget Proposal nor the Enacted Budget present the sector's expenditure by a subfunctional classification.

Source:

1) Propuesta de Presupuesto a nivel de Partidas de la EBP 2018
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5137_15

2) Propuesta de Presupuesto a nivel de Capítulos de la EBP 2018
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5138_15

3) Propuesta de Presupuesto a nivel de Programas de la EBP 2018
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5139_15

Comment:

La EBP 2019 para el sector de salud, no presenta la composición del gasto según clasificación funcional, solo por clasificación administrativa y económica.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

1) Sección con documentos de la propuesta de Ley de Presupuestos del Ministerio de Salud a nivel programas en 2019 (EBP)
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#proyecto_programa 2) Sección con documentos de la Ley de Presupuestos del Ministerio de Salud a nivel programas en 2019 (EB) http://www.dipres.cl/597/w3-multipropertyvalues-15145-24532.html#ley_programa En los documentos asociados a la propuesta de ley de Presupuestos (EBP) 2019, así como también en los documentos de la Ley de Presupuestos, asociados al sector salud, detallados según programa presupuestario, solo se presenta los gastos presupuestados según clasificación económica y administrativa, pero no bajo una subclasificación funcional.

S6. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by a subfunctional classification (second-level functional) that is consistent with the subfunctional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by a functional classification.

Source:

1) Propuesta de Presupuesto a nivel de Partidas de la EBP 2018
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5137_15

2) Propuesta de Presupuesto a nivel de Capítulos de la EBP 2018
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5138_15

3) Propuesta de Presupuesto a nivel de Programas de la EBP 2018
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5139_15

Comment:

En la EBP 2018, que es consistente con el YER revisado en esta versión de la encuesta (periodo presupuestario 2018), no se presenta la información del gasto del sector salud por la clasificación funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S7. Does the Year-End Report (or the final In-Year Report) present expenditure by an administrative classification that is consistent with the administrative classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification that is consistent with the administrative classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Source:

1) Propuesta de Presupuestos (EBP) 2018 Ministerio de Salud - Programas Presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5139_15

2) Ley de Presupuestos (EB) 2018 Ministerio de Salud - Programas Presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15145-24043.html#ley_programa

3) Informes de ejecución mensual (IYR - YER) 2018 Ministerio de Salud - Programas Presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

Los informes de ejecución presupuestaria (IYR) en el sector salud presentan los gastos según clasificación administrativa, considerando desagregaciones por instituciones (capítulos) y programas presupuestarios, los cuales son consistentes con la clasificación administrativa de la propuesta de presupuestos del sector (EBP) y con el presupuesto aprobado (EB) de salud.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S8. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by program?

Answer:

b. No, neither the Executive's Budget Proposal nor the Enacted Budget present the sector's expenditure by program.

Source:

1) Propuesta de presupuestos 2019 (EBP) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#recuadros_articulo_5139_15

2) Ley de presupuestos 2019 (EB) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15145-24532.html#ley_programa

Comment:

Tanto la propuesta de presupuestos (EBP) como el Presupuesto aprobado (EB) de las instituciones del sector salud, presenta la desagregación de los gastos solo por programa presupuestario, el cual no es congruente con la definición establecida por la encuesta para esta pregunta. Los programas presupuestarios en Chile solo constituyen niveles inferiores de las unidades administrativas (entidades públicas), y no están asociados necesariamente a programas gubernamentales particulares, que tengan objetivos y metas específicas formuladas por el Ejecutivo para el periodo presupuestario.

Por ejemplo, en el sector es posible identificar tres programas presupuestarios (Programa de Atención Primaria, de Prestaciones Institucionales y de Prestaciones Valoradas), que concentran dos tercios de los recursos asignados al Ministerio de Salud, y que no establecen objetivos sanitarios específicos, sino que se constituyen principalmente como bolsas de recursos que se distribuyen entre los distintos órganos descentralizados de nivel provincial y comunal para desarrollar las acciones y programas gubernamentales en materia de salud.,

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S9. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by program consistent with sector programs presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by program.

Source:

1) Propuesta de presupuestos 2018 (EBP) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5139_15

2) Ley de presupuestos 2018 (EB) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15145-24043.html#ley_programa

3) Informes de ejecución presupuestaria 2018 (IYR-YER) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

Tanto la propuesta de presupuestos (EBP) como el Presupuesto aprobado (EB) y los informes de ejecución durante el año (IYR) de las instituciones del sector salud, presentan la desagregación de los gastos solo por programa presupuestario, el cual no es congruente con la definición establecida por la encuesta para esta pregunta.

Los programas presupuestarios en Chile solo constituyen niveles inferiores de las unidades administrativas (entidades públicas), y no están asociados necesariamente a programas gubernamentales particulares, que tengan objetivos y metas específicas formuladas por el Ejecutivo para el periodo presupuestario.

Por ejemplo, en el sector es posible identificar tres programas presupuestarios (Programa de Atención Primaria, de Prestaciones Institucionales y de Prestaciones Valoradas), que concentran dos tercios de los recursos asignados al Ministerio de Salud, y que no establecen objetivos sanitarios específicos, sino que se constituyen principalmente como bolsas de recursos que se distribuyen entre los distintos órganos descentralizados de nivel provincial y comunal para desarrollar las acciones y programas gubernamentales en materia de salud,.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S10. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

b. No, neither the Executive's Budget Proposal nor the Enacted Budget presents this level of detail.

Source:

1) Propuesta de presupuestos 2019 (EBP) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24532.html#recuadros_articulo_5139_15

2) Ley de presupuestos 2019 (EB) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15145-24532.html#ley_programa

Comment:

De acuerdo a la definición metodológica de la encuesta para esta pregunta, el segundo nivel de la jerarquía de clasificación administrativa corresponde a subdirecciones, debajo de las direcciones principales contenidas en la estructura. En Chile, y en particular, en el sector salud, debajo del Ministerio del ramo se encuentran las instituciones que componen la cartera (Direcciones), y debajo de ellas, se desagregan los programas presupuestarios, que no representan a subdirecciones administrativas, sino que cuentan que agrupan recursos para ser distribuidos a los distintos organismos de nivel descentralizado en regiones y provincias. Incluso, a mayor abundamiento, en el caso particular del Ministerio de Salud, el segundo nivel jerárquico coincide en su mayoría con el primer nivel a continuación (instituciones), producto precisamente de esta lógica de programa presupuestario, siendo las dos únicas instituciones (capítulos) que cuentan efectivamente con desglose de programas efectivos el Fondo Nacional de Salud (FONASA), que contiene los programas de Atención Primaria, de Prestaciones Valoradas y de Prestaciones Institucionales (que son los que financian las prestaciones de salud otorgadas por los hospitales en cada región, y los centros de atención primaria de nivel local), y la Subsecretaría de Redes Asistenciales, que divide sus recursos entre aquellos entregados a la propia institución, de los proporcionados a la Inversión Sectorial de Salud, que canaliza los recursos que son repartidos territorialmente a los Servicios de Salud para la ejecución de la inversión en nuevos hospitales, centros de atención primaria o la ampliación y mejoramiento de su infraestructura.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S11. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present this level of detail.

Source:

1) Informes de ejecución presupuestaria 2018 (IYR-YER) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

De acuerdo a la definición metodológica de la encuesta para esta pregunta, el segundo nivel de la jerarquía de clasificación administrativa corresponde a subdirecciones, debajo de las direcciones principales contenidas en la estructura. En Chile, y en particular, en el sector salud, debajo del Ministerio del ramo se encuentran las instituciones que componen la cartera (Direcciones), y debajo de ellas, se desagregan los programas presupuestarios, que no representan a subdirecciones administrativas, sino que cuentas que agrupan recursos para ser distribuidos a los distintos organismos de nivel descentralizado en regiones y provincias. Incluso, a mayor abundamiento, en el caso particular del Ministerio de Salud, el segundo nivel jerárquico coincide en su mayoría con el primer nivel a continuación (instituciones), producto precisamente de esta lógica de programa presupuestario, siendo las dos únicas instituciones (capítulos) que cuentan efectivamente con desglose de programas efectivos el Fondo Nacional de Salud (FONASA), que contiene los programas de Atención Primaria, de Prestaciones Valoradas y de Prestaciones Institucionales (que son los que financian las prestaciones de salud otorgadas por los hospitales en cada región, y los centros de atención primaria de nivel local), y la Subsecretaría de Redes Asistenciales, que divide sus recursos entre aquellos entregados a la propia institución, de los proporcionados a la Inversión Sectorial de Salud, que canaliza los recursos que son repartidos territorialmente a los Servicios de Salud para la ejecución de la inversión en nuevos hospitales, centros de atención primaria o la ampliación y mejoramiento de su infraestructura.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S12. Does the Executive's Budget Proposal present an economic classification for the sector's expenditure (organized by functional, administrative, or program classification)?

Answer:

a. Yes, the Executive's Budget Proposal presents an economic classification for the sector's expenditure. (Please note in the comments which classification presents the sector expenditure by the economic classification – functional, administrative or program.)

Source:

1) Propuesta de presupuestos 2018 (EBP) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5139_15

Comment:

La clasificación utilizada en el sector que acompaña a la económica, es la clasificación administrativa.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

S13. Does the Executive's Budget Proposal present a geographic distribution of the sector's expenditure (organized by functional classification, administrative classification, or program)? (For the purposes of this question, the sector's expenditure must include spending beyond just intergovernmental transfers.)

Answer:

a. Yes, the Executive's Budget Proposal presents a geographic distribution of the sector's expenditure. (Please note in the comments which classification presents the sector expenditure by the economic classification – functional, administrative or program)

Source:

1) Propuesta de presupuestos 2018 (EBP) - Ministerio de Salud _ por Servicios de Salud

http://www.dipres.cl/597/articles-178280_doc_pdf.pdf

http://www.dipres.cl/597/articles-178282_doc_pdf.pdf

http://www.dipres.cl/597/articles-178283_doc_pdf.pdf

http://www.dipres.cl/597/articles-178284_doc_pdf.pdf

http://www.dipres.cl/597/articles-178285_doc_pdf.pdf

http://www.dipres.cl/597/articles-178286_doc_pdf.pdf

http://www.dipres.cl/597/articles-178287_doc_pdf.pdf

http://www.dipres.cl/597/articles-178288_doc_pdf.pdf

http://www.dipres.cl/597/articles-178289_doc_pdf.pdf

http://www.dipres.cl/597/articles-178290_doc_pdf.pdf

http://www.dipres.cl/597/articles-178291_doc_pdf.pdf

http://www.dipres.cl/597/articles-178292_doc_pdf.pdf

http://www.dipres.cl/597/articles-178293_doc_pdf.pdf

http://www.dipres.cl/597/articles-178294_doc_pdf.pdf

http://www.dipres.cl/597/articles-178295_doc_pdf.pdf

http://www.dipres.cl/597/articles-178296_doc_pdf.pdf

http://www.dipres.cl/597/articles-178297_doc_pdf.pdf

http://www.dipres.cl/597/articles-178298_doc_pdf.pdf

http://www.dipres.cl/597/articles-178299_doc_pdf.pdf

http://www.dipres.cl/597/articles-178300_doc_pdf.pdf

http://www.dipres.cl/597/articles-178301_doc_pdf.pdf

http://www.dipres.cl/597/articles-178302_doc_pdf.pdf

http://www.dipres.cl/597/articles-178303_doc_pdf.pdf

http://www.dipres.cl/597/articles-178304_doc_pdf.pdf

http://www.dipres.cl/597/articles-178305_doc_pdf.pdf

http://www.dipres.cl/597/articles-178306_doc_pdf.pdf

http://www.dipres.cl/597/articles-178307_doc_pdf.pdf

Comment:

La distribución territorial de los recursos en salud está canalizada en los servicios de salud, organismos descentralizados que tienen el rol de ejecutar las prestaciones de salud a nivel primario, secundario y terciario a través de los prestadores públicos y privados, transfiriendo y administrando los recursos que financian la operación, inversión y mantenimiento de los recintos hospitalarios, centros de atención primaria (administrador de forma propia o a través de las municipalidades).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S14. Does the Year-End Report (or the final In-Year Report) present intergovernmental transfers to the sector?

Answer:

b. Yes, the Year-End Report (or the final In-Year Report) presents intergovernmental transfers to the sector, with detail showing transfers to at least all levels of subnational government.

Source:

1) Informes de ejecución presupuestaria 2018 (IYR-YER) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

Los informes de ejecución presupuestaria del sector presentan los montos asociados a las transferencias intergubernamentales, en distintos niveles. En Chile, los niveles subnacionales están compuestos por regiones y comunas (municipios).

Se ha elegido la respuesta b) a esta pregunta, pese a la disímil realidad entre ambos niveles de gobierno subnacional, y según algunos programas de salud de nivel central. Por ejemplo, las transferencias hacia las regiones están explícitamente informadas, con detalle, según los informes presentados a nivel de los Servicios de Salud, conteniendo tanto las cifras que canalizan de los programas presupuestarios centrales, como los aportes globales que realizan a programas de nivel subnacional (local), como el Programa de Atención Primaria. Sin embargo, especialmente en el caso de éste último, cuyas transferencias van dirigidas al nivel comunal, no se desagrega según el municipio que las recibe, sino que solo concentra el global transferido.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S15. Does the Executive Budget Proposal present expenditure for individual front-line service delivery units for the sector?

Answer:

b. No, the Executive's Budget Proposal does not present expenditure for individual front-line service delivery units for the sector.

Source:

1) Propuesta de presupuestos 2018 (EBP) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5139_15

Comment:

Los gastos del sector no se desglosan en la EBP 2019 según servicios de primera línea (hospitales, centros de atención secundaria o primaria). La única excepción a esta regla, son los programas presupuestarios que canalizan los recursos dirigidos a tres recintos experimentales: Hospital Padre Hurtado, el Centro de Referencia de Salud (CRS) de Maipú y el CRS de Peñalolén Cordillera Oriente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S16. Does the Year-End Report (or the final In-Year Report) present expenditure for individual front-line service delivery units for the sector?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present expenditure for individual front-line service delivery units for the sector.

Source:

1) Informes de ejecución presupuestaria 2018 (IYR-YER) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

Los gastos del sector no se desglosan en los IYR - YER según servicios de primera línea (hospitales, centros de atención secundaria o primaria). La única excepción a esta regla, son los programas presupuestarios que canalizan los recursos dirigidos a tres recintos experimentales: Hospital Padre Hurtado, el Centro de Referencia de Salud (CRS) de Maipú y el CRS de Peñalolén Cordillera Oriente.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S17. Does the Year-End Report (or the final In-Year Report) present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome?

Answer:

e. Not applicable/other, or not participating.

Source:

1) Informes de ejecución presupuestaria 2018 (IYR-YER) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

En este sector, no existe la figura de corporaciones o empresas públicas. Sin perjuicio de ello, el Ministerio de Salud entrega aportes a prestadores privados (clínicas, hospitales) para el financiamiento de prestaciones de salud en convenio con el sistema público, sin embargo, estas cifras no están detalladas en los informes de ejecución (IYR - YER)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S18. Does the Executive's Budget Proposal present a narrative explaining the objectives for the sector's expenditure, and show the expenditure associated with achieving the objectives?

Answer:

c. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure but does not show how expenditure is associated with achieving the objectives.

Source:

1) FICHA DE DEFINICIONES ESTRATÉGICAS 2019-2022 del Ministerio de Salud
http://www.dipres.cl/597/articles-179406_doc_pdf.pdf

2) Líneas programáticas ministeriales 2019
http://www.dipres.cl/597/articles-178514_doc_pdf.pdf

3) CONTENIDO PROYECTO LEY DE PRESUPUESTOS PARA EL AÑO 2019 del Ministerio de Salud
http://www.dipres.cl/597/articles-178486_doc_pdf.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

S19. Is subnational expenditure in the sector (including expenditure financed from own-source revenues) reported in *central*/government budget formulation documents (Executive's Budget Proposal or Enacted Budget) or budget execution documents (In-Year Reports or Year-End Report)?

Answer:

b. Yes, the sector's subnational expenditure for some (but not all) levels of subnational government is included in at least one central government budget formulation document and at least one budget execution document.

Source:

1) Propuesta de presupuestos 2018 (EBP) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-24043.html#recuadros_articulo_5139_15

2) Ley de presupuestos 2018 (EB) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15145-24043.html#ley_programa

3) Informes de ejecución presupuestaria 2018 (IYR-YER) - Ministerio de Salud _ Nivel Programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15149-24043.html#ejec_programa

Comment:

En los documentos de formulación presupuestaria (EBP, EB) y en los de ejecución presupuestaria (IYR, YER), del sector, se presentan los montos asociados a los gastos de los niveles sub-nacionales, de manera parcial. En Chile, los niveles subnacionales están compuestos por regiones, provincias y comunas (municipios).

Se ha elegido la respuesta b) a esta pregunta, debido a que los gastos son desglosados en el nivel regional y provincial, a través de los informes presentados en los Servicios de Salud, conteniendo tanto las cifras que provienen de ingresos que reciben de los programas presupuestarios del nivel central, como los ingresos propios que generan.

Sin embargo, en el caso del nivel comunal, no se desagrega las cifras de gastos que ejecutan los distintos municipios existentes en el país, provenientes de los ingresos por transferencias de los programas centrales, ni menos aquellos que provienen de los ingresos propios. Sin embargo, cabe destacar que existen otros sistemas de información, administrados por organismos del nivel central (Subsecretaría de Desarrollo Regional) y por entes autónomos (Contraloría General de la República), que llevan el registro de los gastos propuestos y ejecutados de estas entidades municipales para el sector de salud, pero no son parte de los informes y los datos publicados por el Gobierno Central en su propuesta de presupuesto oficial, ni en sus informes de ejecución durante el año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S20. Does the central government make publicly available on a website or portal at least one of the key budget documents (Executive's Budget Proposal, Enacted Budget, In-Year Reports, or Year-End Report) prepared by subnational governments?

Answer:

a. Yes, the sector's subnational expenditure for all levels of subnational government is included in at least one central government budget formulation document and at least one budget execution document.

Source:

1) Sistema Nacional de Información Municipal
www.sinim.cl

Comment:

En el portal citado, administrado por el organismo del Gobierno Central llamado Subsecretaría de Desarrollo Regional (SUBDERE), si bien no se hacen públicos los documentos presupuestarios clave, de carácter oficial, que preparan los municipios, sí se publican los datos relativos a esos documentos, en especial, aquellos que provienen de los documentos de ejecución presupuestaria (IYR, YER). Dado que existe de forma pública los datos provenientes de los documentos oficiales, se ha considerado como un escenario válido esta condición para dar una respuesta a) en relación a

esta pregunta.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree