

# Open Budget Survey 2019

Questionnaire

Costa Rica

April 2020

# Country Questionnaire: Costa Rica

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:

FY 2019

Source:

-Procuraduría General de la República. Ley de la Administración Financiera de la República y Presupuestos Públicos: Título II: Principios y Disposiciones Generales de Administración Financiera. Artículo 5, Inciso d:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

-Procuraduría General de la República. Constitución Política de Costa Rica. Título XIII: La Hacienda Pública. Capítulo I: El Presupuesto de la República. Artículo 176: [http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

Comment:

Según el Artículo 176 de la Constitución Política de Costa Rica y el Artículo 5 de la Ley 8131 de la Administración Financiera de la República y Presupuestos Públicos, el presupuesto de la República se emitirá del 01 de enero al 31 de diciembre.

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:

Comment:

El PBS no se publica. Existen dos documentos que podrían considerarse como PBS: el documento de "Exposición de Motivos" y el de "Marco Fiscal Presupuestario de Mediano Plazo", publicados en la página del Ministerio de Hacienda, pero estos se consideran como parte del EBP y no como PBS. Además, la metodología de la encuesta no permite utilizar los documentos para dos propósitos.

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:

Comment:

El PBS no se publica.

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

Source:

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:

Comment:  
El PBS no se publica.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:  
n/a

Comment:  
El documento no se produce.

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:  
d. Not produced at all

Source:

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:

El PBS no se produce. Si bien el documento "Marco Fiscal Presupuestario de Mediano Plazo" tiene características para ser considerado como tal, se produce y publica conjuntamente con el EBP, por lo que se considera documento de apoyo del EBP.

Source:

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: En Costa Rica, no se genera un PBS.

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

Source:

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:

Comment:

No se produce un documento ciudadano para el PBS. El único documento ciudadano que se produce en Costa Rica corresponde al EBP y este se toma en cuenta en la pregunta EBP-8.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: También se producen documentos ciudadano sobre el informe de evaluación anual (YER) desde el año 2016. Año 2016:

[https://www.hacienda.go.cr/docs/5944366bd36f3\\_Informe%20de%20Resultados%20Fisicos%20y%20Financieros%202016.pdf](https://www.hacienda.go.cr/docs/5944366bd36f3_Informe%20de%20Resultados%20Fisicos%20y%20Financieros%202016.pdf) Año 2017:

[https://www.hacienda.go.cr/docs/5afdde89bab6c\\_Informe%20resultados%20fisicos%20y%20financieros%20del%20ejercicio%20economico%202017.pdf](https://www.hacienda.go.cr/docs/5afdde89bab6c_Informe%20resultados%20fisicos%20y%20financieros%20del%20ejercicio%20economico%202017.pdf) Año 2018: [https://www.hacienda.go.cr/docs/5cbe40527c4c8\\_Folleto\\_informe\\_evaluacion\\_2018.pdf](https://www.hacienda.go.cr/docs/5cbe40527c4c8_Folleto_informe_evaluacion_2018.pdf)

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:

FY 2019

Source:

-Procuraduría General de la República. Constitución Política de Costa Rica. Título XIII: La Hacienda Pública. Capítulo I: El Presupuesto de la República. Artículo 176: [http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

-Procuraduría General de la República. Ley de la Administración Financiera de la República y Presupuestos Públicos: Título II: Principios y Disposiciones Generales de Administración Financiera. Artículo 5, Inciso d:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

Comment:

De acuerdo con el artículo 176 de la Constitución Política de Costa Rica y el Artículo 5 de la Ley 8131 de la Administración Financiera de la República y Presupuestos Públicos, el año presupuestario en Costa Rica comprende del 01 de enero hasta el 31 de diciembre.

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:  
31/08/2018

Source:

-Constitución Política de Costa Rica. Procuraduría General de la República. Constitución Política de Costa Rica. Título XIII: La Hacienda Pública. Capítulo I: El Presupuesto de la República. Artículo 178: [http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

-Presidencia de la República de Costa Rica. Comunicados. Desarrollo Social. Gobierno central presenta proyecto de presupuesto austero para el 2019: <https://presidencia.go.cr/comunicados/2018/08/gobierno-central-presenta-proyecto-de-presupuesto-austero-para-el-2019/>

Comment:

Según el artículo 178 de la Constitución Política de Costa Rica: "El proyecto de presupuesto ordinario será sometido a conocimiento de la Asamblea Legislativa por el Poder Ejecutivo, a más tardar el primero de setiembre de cada año, y la Ley de Presupuesto deberá estar definitivamente aprobada antes del treinta de noviembre del mismo año". Según el comunicado de la Presidencia de la República, la Ministra de Hacienda presenta el Proyecto Presupuestario del 2019 el 31 de agosto del 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Ley del Presupuesto de la República 2019: [https://www.hacienda.go.cr/index.php?option=com\\_content&view=article&id=14676](https://www.hacienda.go.cr/index.php?option=com_content&view=article&id=14676)

Comment:

Están disponibles desde el 31 de agosto 2018.

Peer Reviewer

Opinion: Agree

Comments: La noticia se puede confirmar en <https://www.americaeconomia.com/economia-mercados/finanzas/gobierno-de-costa-rica-presenta-presupuesto-para-2019> fechada el 1 setiembre del año anterior.

Government Reviewer

Opinion: Agree

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:  
31/08/2018

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)  
-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022:  
[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)  
-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Detalle de Ingresos 2019:  
[https://www.hacienda.go.cr/docs/5b8870f0ef62a\\_Reporte%20Ingresos%20Proyecto%20ley%202019.pdf](https://www.hacienda.go.cr/docs/5b8870f0ef62a_Reporte%20Ingresos%20Proyecto%20ley%202019.pdf)  
-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Normas de Ejecución:  
[https://www.hacienda.go.cr/docs/5b887165c6041\\_normas\\_ejec\\_19.pdf](https://www.hacienda.go.cr/docs/5b887165c6041_normas_ejec_19.pdf)  
-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

Comment:

Documentos del Proyecto de Ley del Presupuesto de la República 2019 y última fecha de modificación:  
-Exposición de Motivos: 31 de agosto 2018.  
-Marco Fiscal Presupuestario de Mediano Plazo 2018-2022: 31 de agosto 2018.  
-Detalle de Ingresos 2019: 30 de agosto 2018.  
- Normas de Ejecución: 30 de agosto 2018.  
- Resúmenes globales: 30 de agosto 2018

Peer Reviewer  
Opinion: Agree

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:

La forma en se verificó la fecha de publicación fue: seleccionando click derecho en el PDF de los diferentes documentos, click en la opción "Inspeccionar", y al lado derecho aparece un cuadro de información en el que especifica la última vez que el documento se modificó.

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Comments: El proceso fue replicado por el reviewer con el mismo resultado reportado por el investigador.



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:

<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022:

[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Detalle de Ingresos 2019:

[https://www.hacienda.go.cr/docs/5b8870f0ef62a\\_Reporte%20Ingresos%20Proyecto%20ley%202019.pdf](https://www.hacienda.go.cr/docs/5b8870f0ef62a_Reporte%20Ingresos%20Proyecto%20ley%202019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Normas de Ejecución:

[https://www.hacienda.go.cr/docs/5b887165c6041\\_normas\\_ejec\\_19.pdf](https://www.hacienda.go.cr/docs/5b887165c6041_normas_ejec_19.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:

[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

Comment:

Páginas de los documentos de respaldo:

-Exposición de Motivos: [https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

-Marco Fiscal Presupuestario de Mediano Plazo 2018-2022: [https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

-Detalle de Ingresos 2019: [https://www.hacienda.go.cr/docs/5b8870f0ef62a\\_Reporte%20Ingresos%20Proyecto%20ley%202019.pdf](https://www.hacienda.go.cr/docs/5b8870f0ef62a_Reporte%20Ingresos%20Proyecto%20ley%202019.pdf)

-Normas de Ejecución: [https://www.hacienda.go.cr/docs/5b887165c6041\\_normas\\_ejec\\_19.pdf](https://www.hacienda.go.cr/docs/5b887165c6041_normas_ejec_19.pdf)

-Resúmenes globales: [https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Detalle de cada título presupuestario:

<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes Globales, Ingresos,

[https://www.hacienda.go.cr/docs/5b8ec30241d9e\\_2019%20-%20Ingresos.xls](https://www.hacienda.go.cr/docs/5b8ec30241d9e_2019%20-%20Ingresos.xls)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes Globales. Egresos.

[https://www.hacienda.go.cr/docs/5b8ec3023d370\\_2019%20-%20Egresos.xls](https://www.hacienda.go.cr/docs/5b8ec3023d370_2019%20-%20Egresos.xls)

Comment:

Los documentos Resúmenes Globales y el Proyecto de Presupuesto 2018 por título presupuestario, presenta la información de ingresos y egresos en formato XLS.

Peer Reviewer

Opinion: Agree

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:

Presentación del Proyecto de Ley de Presupuesto Ordinario y Extraordinario de la República, para el Ejercicio Económico del 2019.

Source:

Comment:

Documentos del Proyecto de Ley del Presupuesto de la República 2019:

- Marco Fiscal Presupuestario de Mediano Plazo 2018 - 2022

-Detalle de Ingresos 2019.

- Normas de Ejecución.

-Resumen de la clasificación funcional.

Nota: Los documentos presupuestarios por institución poseen el nombre de la institución respectiva, ejemplo: Ministerio de la Presidencia, Ministerio de Justicia y Paz, Ministerio de Educación, etc.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Folleto "El Presupuesto Nacional 2019". Proyecto de Ley del Presupuesto Nacional: [https://www.hacienda.go.cr/docs/5b88709f27892\\_Folleto%20Presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5b88709f27892_Folleto%20Presupuesto%20Nacional%202019.pdf)

Comment:

El Folleto Proyecto de Ley del Presupuesto Nacional, facilita la comprensión del proceso de elaboración, ejecución y control del presupuesto de la República para el 2019. Incluye información sobre la obtención, utilización y distribución de los recursos.

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:  
FY 2019

Source:

Comment:

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:  
27/11/2018

Source:

-Periódico "El País": <https://www.elpais.cr/2018/11/27/presupuesto-ordinario-de-la-republica-2019-queda-en-firme-tras-votacion-en-el-congreso/>

-Periódico "Diario Extra": <http://www.diarioextra.com/Noticia/detalle/376355/diputados-ratifican-presupuesto-del-2019>

-Periódico virtual "Crhoy" <https://www.crhoy.com/nacionales/gobierno-se-garantiza-presupuesto-para-el-2019-tras-votacion/>

Comment:

El EB fue aprobado el 27 de noviembre del 2018.

Peer Reviewer  
Opinion: Agree

Comments: La fecha reportada es la de la aprobación definitiva. Sin embargo, el trámite legislativo de aprobación inicia antes con la aprobación en primer debate el 20 de noviembre. <https://www.elfinancierocr.com/economia-y-politica/diputados-aprueban-en-primer-debate-presupuesto/WDXHHLUVBJC6XKVL7TLINIVXII/story/>

Government Reviewer  
Opinion: Agree

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:

-Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019. Alcance No.207:

Tomo I: <https://www.hacienda.go.cr/Sidovih/uploads/Archivos/Ley/Ley%209632-La%20Gaceta%20230%20-11%20Diciembre%202018.pdf>

Tomo II: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B_11_12_2018.pdf)

Tomo III: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C_11_12_2018.pdf)

Tomo IV: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D_11_12_2018.pdf)

Tomo V: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E_11_12_2018.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019: <https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>

Comment:

El EB, denominado Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2019 Ley No. 9632, se publica el 11 de diciembre en el Periódico Oficial La Gaceta, Alcance No.207.

Los documentos de la Ley de Presupuesto 2019: Detalle de ingresos 2019, Normas de Ejecución, Resúmenes globales y la Ley de presupuesto aprobada de cada título presupuestario, fueron publicados el 06 de diciembre del 2018 en la página del Ministerio de Hacienda.

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:

11/12/2018

Source:

-Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019. Alcance No.207:

Tomo I: <https://www.hacienda.go.cr/Sidovih/uploads/Archivos/Ley/Ley%209632-La%20Gaceta%20230%20-11%20Diciembre%202018.pdf>

Tomo II: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B_11_12_2018.pdf)

Tomo III: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C_11_12_2018.pdf)

Tomo IV: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D_11_12_2018.pdf)

Tomo V: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E_11_12_2018.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019: <https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>

Comment:

El EB, denominado Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2018 Ley No. 9632, se publica el 11 de diciembre en el Periódico Oficial La Gaceta, Alcance No.207.

Los documentos de respaldo del EB: Detalle de ingresos 2019, Normas de Ejecución, Resúmenes globales y la Ley de presupuesto aprobada de cada título presupuestario, fueron publicados el 06 de diciembre del 2018 en la página del Ministerio de Hacienda.

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:

A través de lo indicado por el Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019, Alcance No.207. Respecto a los demás documentos, en la página web del Ministerio de Hacienda se puede verificar la fecha de publicación, seleccionando click derecho a la página de cada documento en PDF, click en la opción "Inspeccionar", aparece un cuadro de información en el que se puede observar la última vez que el documento se modificó.

Source:

-Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019. Alcance No.207:

Tomo I: <https://www.hacienda.go.cr/Sidovih/uploads/Archivos/Ley/Ley%209632-La%20Gaceta%20230%20-11%20Diciembre%202018.pdf>

Tomo II: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B_11_12_2018.pdf)

Tomo III: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C_11_12_2018.pdf)

Tomo IV: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D_11_12_2018.pdf)

Tomo V: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E_11_12_2018.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019: <https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>

Comment:

El EB, denominado Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2018 Ley No. 9632, se publica el 11 de diciembre según en el Periódico Oficial La Gaceta, Alcance No.207.

Si bien, los documentos Detalle de ingresos 2019, Normas de Ejecución, Resúmenes globales y la Ley de presupuesto aprobada de cada título presupuestario, fueron publicados en la página del Ministerio de Hacienda el 06 de diciembre del 2018; los documentos: Presentación de la Ley de Presupuesto y Marco Fiscal Presupuestario de Mediano Plazo 2018-2022, no han sido publicados al 28 de febrero 2019.

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:

<https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>

Source:

-Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019. Alcance No.207:

Tomo I: <https://www.hacienda.go.cr/Sidovih/uploads/Archivos/Ley/Ley%209632-La%20Gaceta%20230%20-11%20Diciembre%202018.pdf>

Tomo II: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B_11_12_2018.pdf)  
Tomo III: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C_11_12_2018.pdf)  
Tomo IV: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D_11_12_2018.pdf)  
Tomo V: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E_11_12_2018.pdf)

Comment:

Documentos de respaldo:

- Detalle de Ingresos 2019: [https://www.hacienda.go.cr/docs/5c091f7204b4f\\_Resumenes-Ingresos.pdf](https://www.hacienda.go.cr/docs/5c091f7204b4f_Resumenes-Ingresos.pdf)
- Normas de Ejecución: [https://www.hacienda.go.cr/docs/5c1001662dcf0\\_normas.pdf](https://www.hacienda.go.cr/docs/5c1001662dcf0_normas.pdf)
- Resúmenes Globales: [https://www.hacienda.go.cr/docs/5c091f72008a5\\_Resumenes-Egresos.pdf](https://www.hacienda.go.cr/docs/5c091f72008a5_Resumenes-Egresos.pdf)
- Ley del Presupuesto aprobada por título presupuestario: <https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>

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:

Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto de la República 2019: <https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>

Comment:

-En la página, los archivos de la Ley de Presupuesto Aprobada por título presupuestario aparecen en formato XLS.

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 N° 9632: Ley del Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico 2019.

Source:

-Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019. Alcance No.207:

Tomo I: <https://www.hacienda.go.cr/Sidovih/uploads/Archivos/Ley/Ley%209632-La%20Gaceta%20230%20-11%20Diciembre%202018.pdf>

Tomo II: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B_11_12_2018.pdf)

Tomo III: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C_11_12_2018.pdf)

Tomo IV: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D_11_12_2018.pdf)

Tomo V: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E_11_12_2018.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:

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019. Folleto "Ley de Presupuesto de la República 2019":  
[https://www.hacienda.go.cr/docs/5c10131628834\\_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5c10131628834_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf)

Comment:

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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:

FY 2019

Source:

Comment:

El documento ciudadano se refiere al de la Ley del Proyecto de Presupuesto de la República. También se publica un CB para el Proyecto del Presupuesto.

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:

Ministerio de Hacienda. Presupuesto Nacional. Folleto "Ley de Presupuesto de la República 2019":

[https://www.hacienda.go.cr/docs/5c10131628834\\_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5c10131628834_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf)

Comment:

El documento ciudadano se refiere al Folleto "Ley de Presupuesto de la República 2019", de la Ley del Presupuesto.

Peer Reviewer

Opinion: Agree

Comments: 30 de agosto del 2018, mismo día que el proyecto de presupuesto.

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:  
11/12/2018

Source:  
-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019. Folleto Ley del Presupuesto Nacional:  
[https://www.hacienda.go.cr/docs/5c10131628834\\_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5c10131628834_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf)  
- Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Folleto Proyecto de Ley de Presupuesto Nacional 2019:  
[https://www.hacienda.go.cr/docs/5b88709f27892\\_Folleto%20Presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5b88709f27892_Folleto%20Presupuesto%20Nacional%202019.pdf)

Comment:  
La fecha hace referencia al CB de la Ley del Presupuesto.  
En esta ocasión se publicaron dos CB: uno el 30 de agosto 2018, en conjunto con el Proyecto del Presupuesto Nacional, el cual se denomina "Proyecto de Ley del Presupuesto Nacional"; el segundo, se publica el 11 de diciembre 2018, titulado "Ley de Presupuesto Nacional 2019"

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:  
La página web muestra la fecha de inclusión del documento.

Source:

Comment:  
La forma en la que lo se determinó fue: seleccionando click derecho en el documento en PDF, click en la opción "Inspeccionar" y luego en el cuadro que aparece a la derecha, se verifica la fecha de última modificación.

Peer Reviewer  
Opinion: Agree  
Comments: Confirmado.

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://www.hacienda.go.cr/docs/5c10131628834\\_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5c10131628834_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf)

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019. Folleto Ley del Presupuesto Nacional:  
[https://www.hacienda.go.cr/docs/5c10131628834\\_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5c10131628834_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf)

Comment:

Hace referencia al CB de la Ley del Presupuesto Nacional.

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:

Ley de Presupuesto Nacional 2019

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019. Folleto Ley del Presupuesto Nacional:  
[https://www.hacienda.go.cr/docs/5c10131628834\\_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5c10131628834_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Corresponde al de Ley de Presupuesto 2019.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019. Folleto Ley del Presupuesto Nacional:  
[https://www.hacienda.go.cr/docs/5c10131628834\\_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5c10131628834_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf)

Comment:

El CB al que se hace referencia, se encuentra en la sección de la Ley de Presupuesto Nacional publicado el 11 de diciembre del 2018. Sin embargo, en la sección Proyecto de Ley de Presupuesto de la República, se encuentra otro denominado "Proyecto de Ley de Presupuesto Nacional", publicado el 30 de agosto del 2018.

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:  
FY 2018

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: La información del año 2019 también se va actualizando mensualmente, se escogió el año fiscal 2018 por ser el año que tiene todos los meses información? o por otra razón? Porqué no se definió como año fiscal el 2019? Al momento de revisar esta encuesta (04/07/2019) hay información al mes de mayo 2019 [https://view.officeapps.live.com/op/view.aspx?src=https://www.hacienda.go.cr/docs/5d02e6502160c\\_05%20Mayo%202019.xls](https://view.officeapps.live.com/op/view.aspx?src=https://www.hacienda.go.cr/docs/5d02e6502160c_05%20Mayo%202019.xls)  
[https://www.hacienda.go.cr/docs/5d02e65cbafed\\_Boletin%20mayo%202019.pdf](https://www.hacienda.go.cr/docs/5d02e65cbafed_Boletin%20mayo%202019.pdf)

IBP Comment

Se considera el FY 2018 para revisar los IYR dado que conforme a la metodología de la OBS, la fecha de corte para la Encuesta 2019 es el 31 de diciembre de 2018. En consecuencia, solamente documentos disponibles al público con anterioridad a la fecha de corte, se analizan en la Encuesta. Se toma nota del comentario del revisor de gobierno referente a la disponibilidad de documentos relativos a 2019 al momento de revisar el cuestionario.

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:

-Ministerio de Hacienda de Costa Rica. Cifras fiscales y estadísticas: Gobierno Central. Cifras Mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Comment:

Se publican de forma mensual.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

-Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central:

Informe febrero: 20 de marzo 2018

Informe marzo: 24 de abril 2018

Informe abril: 18 de mayo 2018

Informe mayo: 20 de junio 2018

Informe junio: 20 de julio 2018

Informe julio: 20 agosto 2018

Informe agosto: 20 de septiembre 2018

Informe septiembre: 19 de octubre 2018

Source:

-Ministerio de Hacienda de Costa Rica. Cifras fiscales y estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

-Ministerio de Hacienda de Costa Rica. Ejecución del Presupuesto de la República: <https://www.hacienda.go.cr/contenido/12725-ejecucion-del-presupuesto-de-la-republica>

Comment:

Los documentos de cifras mensuales de ingresos y gastos, se publican de forma mensual.

También, se publican datos de la Ejecución del Presupuesto de la República que incluye la información de los 27 títulos presupuestarios y a nivel total (documentos en formato Excel)

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 utiliza como aproximación, la última fecha de modificación de cada uno de los documentos disponibles en la página Web.

Source:

-Ministerio de Hacienda de Costa Rica. Cifras fiscales y estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

-Ministerio de Hacienda de Costa Rica. Ejecución del Presupuesto de la República: <https://www.hacienda.go.cr/contenido/12725-ejecucion-del-presupuesto-de-la-republica>

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:

<https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Source:

-Ministerio de Hacienda de Costa Rica. Cifras fiscales y estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

-Ministerio de Hacienda de Costa Rica. Ejecución del Presupuesto de la República: <https://www.hacienda.go.cr/contenido/12725-ejecucion-del-presupuesto-de-la-republica>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

El segundo link no funciona, y se sustituye por <https://www.hacienda.go.cr/contenido/15104-ejecucion-del-presupuesto>

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:

-Ministerio de Hacienda de Costa Rica. Cifras fiscales y estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

-Ministerio de Hacienda de Costa Rica. Ejecución del Presupuesto de la República: <https://www.hacienda.go.cr/contenido/12725-ejecucion-del-presupuesto-de-la-republica>

Comment:

Tanto las Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central y la Ejecución del Presupuesto de la República se encuentran

en formato XLS.

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:

-Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central.

Source:

Comment:

También se proporcionan datos de Ejecución del Presupuesto de la República.

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:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Es mi opinion, que las revisiones mensuales que son presentadas en el website de Hacienda cumplen con la simplicidad que es requerida para ser considerado como citizens version: [https://www.hacienda.go.cr/docs/5d02e65cbafed\\_Boletin%20mayo%202019.pdf](https://www.hacienda.go.cr/docs/5d02e65cbafed_Boletin%20mayo%202019.pdf)

Government Reviewer

Opinion: Agree

Researcher Response

Es importante mencionar que no deben utilizarse los mismos documentos para evaluar dos objetivos diferentes; por lo tanto, las revisiones mensuales consideradas en el la pregunta IYRs-4 no pueden considerarse un CB del IYRs

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:

FY 2018

Source:

Comment:

El MYR no se produce en Costa Rica. Si bien los Informes de Seguimiento de la Gestión Presupuestaria se publican el primer semestre del año, estos buscan conocer el avance en el cumplimiento de las metas establecidas y de los recursos ejecutados asignados por la Ley de Presupuesto Ordinario y Extraordinario de la República a los diferentes órganos; sin embargo, no presentan proyecciones ni estimaciones que reflejen los cambios económicos y técnicos, así como nuevas propuestas de políticas para corregir las desviaciones. Por ello, no se pueden considerar MYR.

Peer Reviewer

Opinion: Agree

Comments: Si el criterio que establece el investigador es correcto, concuerdo con su opinión. En embargo, el documento presentado si hace una evaluación del grado de avance en productos por entidad y los niveles de recursos ejecutados. No localice los criterios de analisis para esta pregunta. [https://www.hacienda.go.cr/docs/5b9c4c4d4a860\\_Informe\\_Seg\\_Sem\\_18.pdf](https://www.hacienda.go.cr/docs/5b9c4c4d4a860_Informe_Seg_Sem_18.pdf)

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:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Comment:

La MYR no se publica.

Peer Reviewer

Opinion: Agree

Comments: Si se considera la existencia del MYR, el mismo es publicado en setiembre 15 del 2018. Esto lo pone menos de 3 meses pasada la fecha de cierre semestral. Esto cambiaria la respuesta a C. Asimismo, la Contraloría General de la República genera un documento que puede ser analizado como una revisión de medio año <https://sites.google.com/cgr.go.cr/evol-fiscal-1er-semester-2018/>

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:

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: No answer provided by the researcher. Por favor considerar el documento de la CGR <https://sites.google.com/cgr.go.cr/evol-fiscal-1er-semester-2018/>

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: De nuevo, si el documento presentado por Hacienda no se puede considerar MYR, la respuesta es correcta. Si no, debe revisarse la misma.

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:

Source:

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:  
d. Not applicable

Source:

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:  
d. Not produced at all

Source:  
Consulta a la Unidad de Gestión Presupuestaria de la Dirección General de Presupuesto Nacional, Ministerio de Hacienda (febrero, 2019)

Comment:  
El MYR no se produce en Costa Rica. Si bien los Informes de Seguimiento de la Gestión Presupuestaria se publican el primer semestre del año, estos buscan conocer el avance en el cumplimiento de las metas establecidas y de recursos ejecutados asignados por la Ley de Presupuesto Ordinario y Extraordinario de la República a los diferentes órganos; sin embargo, no presentan proyecciones ni estimaciones que reflejen los cambios económicos y técnicos, así como nuevas propuestas de políticas para corregir las desviaciones, por ello no se pueden considerar MYR.

La Unidad de Gestión Presupuestaria, menciona que no les fue posible elaborarlo en 2018, pero esperan que a partir de este año se realice esta revisión, se elabore un informe y se publique en la página web del Ministerio de Hacienda.

Peer Reviewer

Opinion: Agree

Comments: Same issue. Sin embargo, el documento mencionada tiene fecha del 14 de setiembre del año 2018.

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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General de Presupuesto General del Ministerio de Hacienda (febrero, 2019).

Source:

Consulta a la Unidad de Gestión Presupuestaria del Ministerio de Hacienda.

Comment:

Según la consulta a la Unidad de Gestión Presupuestaria del Ministerio de Hacienda, el documento de medio año no se produce. Por otra parte, el Informe Semestral no cumple con los lineamientos de la OBS respecto al MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

n/a

Source:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General de Presupuesto Nacional, Ministerio de Hacienda (febrero, 2019)

Comment:

La MYR no se produce.

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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General de Presupuesto Nacional, Ministerio de Hacienda (febrero, 2019)

Comment:

La MYR no se produce.

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:

FY 2017

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El YER del año 2018 se publicó en página web el 28/02/2019.

IBP Comment

Se toma nota del comentario del revisor de gobierno. Sin embargo, no puede considerarse un documento publicado en 2019 dado que la fecha de corte de la OBS 2019 es el 31 de diciembre de 2018.

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:

a. Six months or less after the end of the budget year

Source:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

Publicado el 26 de febrero 2018.

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:

26/02/2018

Source:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el documento del sitio web se puede verificar la fecha. Según el Artículo 52 de la ley de Administración Financiera de la República N°8131, a más tardar el 1° de marzo, se debe entregar el informe de evaluación a la Contraloría General de la República.

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:

La página web muestra la última actualización del documento.

Source:

Comment:

La forma de verificar la fecha es: click derecho en el pdf del documento ubicado en el sitio web, se selecciona la opción "inspeccionar", surge un cuadro al lado derecho en el que se puede verificar la fecha de la última actualización.

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:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Source:  
-Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)  
-Ministerio de Hacienda. Informe Anual de Evaluación 2017: <https://www.hacienda.go.cr/contenido/14371-informe-anual-de-evaluacion-2017>

Comment:  
El Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017, es un informe consolidado. También, en la sección del Informe Anual de Evaluación 2017, se encuentran los informes por título presupuestario.

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:  
c. No

Source:

Comment:  
Solo están disponibles en formato PDF y DOC.

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:  
Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017.

Source:  
-Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017: [https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)  
-Ministerio de Hacienda. Informe Anual de Evaluación 2017: <https://www.hacienda.go.cr/contenido/14371-informe-anual-de-evaluacion-2017>

Comment:  
El Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017, es el informe consolidado. También, en la sección del Informe Anual de Evaluación 2017, se encuentran los informes por título presupuestario.

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:  
a. Yes

Source:  
Ministerio de Hacienda. Informe Anual de Evaluación 2017. Folleto del Informe de Evaluación:  
[https://www.hacienda.go.cr/docs/5afdde89bab6c\\_Informe%20resultados%20fisicos%20y%20financieros%20del%20ejercicio%20economico%202017.pdf](https://www.hacienda.go.cr/docs/5afdde89bab6c_Informe%20resultados%20fisicos%20y%20financieros%20del%20ejercicio%20economico%202017.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Comments: En la memoria anual de la Contraloría General de la República, hay una sección que puede considerarse como una citizen version. <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2018/memoria-anual-2018.pdf>

Government Reviewer  
Opinion: Agree

Researcher Response

La memoria anual de la Contraloría no tiene relación con el YER, puesto que no es producido por el ejecutivo para informar sobre las actividades financieras gubernamentales y su rendimiento en la implementación del presupuesto durante el año fiscal. Es una memoria del proceso de auditoría interna, de la ejecución y de la vigilancia del uso recursos públicos por parte de la Contraloría (órgano auxiliar de la Asamblea Legislativa).

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:  
FY 2017

Source:

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:  
b. 12 months or less, but more than six months, after the end of the budget year

Source:  
Contraloría General de la República. Documentos. Memoria Anual. Memoria Anual 2017:  
<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

Comment:  
Publicado el 20 de septiembre 2018.

Peer Reviewer  
Opinion: Agree

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:  
20/09/2018

Source:

Contraloría General de la República. Documentos. Memoria Anual. Memoria Anual 2017:  
<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

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:  
La página web muestra la fecha de última actualización del documento.

Source:  
Contraloría General de la República. Documentos. Memoria Anual. Memoria Anual 2017:  
<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

Comment:  
La forma en que se determinó fue: seleccionando click derecho en el documento en PDF, click en la opción "Inspeccionar", luego surge un cuadro de información en el que aparece la última fecha de actualización.

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:  
<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

Source:  
Contraloría General de la República. Documentos. Memoria Anual. Memoria Anual 2017:  
<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

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

Source:

Contraloría General de la República. Documentos. Memorias Anuales. Memoria Anual 2017. Bases de datos: <https://www.cgr.go.cr/03-documentos/publicaciones/memoria-anual/memoria-anual.html>

Comment:

La dirección <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/bases-datos-17.zip> conduce a las bases de datos que están disponibles en formato de Excel.

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:

e. Not applicable (the document is publicly available)

Source:

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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:

Memoria Anual 2017

Source:

Contraloría General de la República. Documentos. Memoria Anual. Memoria Anual 2017:  
<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

Comment:

De acuerdo con Artículo 184 de la Constitución Política, la Contraloría General de la República presenta a la Asamblea Legislativa su Memoria Anual.

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:

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/](http://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:

-Ministerio de Hacienda: <https://www.hacienda.go.cr/>  
-Contraloría General de la República. Publicaciones CGR. Documentos: <https://www.cgr.go.cr/03-documentos/publicaciones/publicaciones-cgr.html>  
-Banco Central de Costa Rica. Indicadores Económicos. Finanzas Públicas: <https://www.bccr.fi.cr/seccion-indicadores-economicos/finanzas-p%C3%BAblicas>

Comment:

-En la página del Ministerio de Hacienda, en la sección de Presupuesto Nacional, se encuentra información sobre el Proyecto del Presupuesto (<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>) y sobre la Ley de Presupuesto 2019 (<https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>). Además, en la sección Cifras Fiscales y Estadísticas (<https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>), se encuentran las cifras mensuales de Ingresos, gastos y financiamiento.  
-En la página de la Contraloría General de la República se encuentra información sobre la Evolución Fiscal y Presupuestaria (<https://www.cgr.go.cr/03-documentos/publicaciones/evol-fiscal.html>), Informes técnicos del Proyecto de Ley Presupuestario (<https://www.cgr.go.cr/03-documentos/publicaciones/informes-tecnicos.html>), Presupuestos públicos (<https://www.cgr.go.cr/03-documentos/publicaciones/presupuestos-publicos.html>), Memorias Anuales (<https://www.cgr.go.cr/03-documentos/publicaciones/memoria-anual/memoria-anual.html>) e Informes técnicos (<https://www.cgr.go.cr/03-documentos/publicaciones/informes-tecnicos.html>)  
-En la página de indicadores económicos del Banco Central de Costa Rica, en la sección de Finanzas Públicas, se encuentra información sobre Ingresos, gastos y financiamiento devengado del Gobierno Central (<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>)

Peer Reviewer  
Opinion: Agree

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:

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto: <https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>

-Contraloría General de la República. Publicaciones CGR. Documentos. Evolución Fiscal y Presupuestaria: <https://www.cgr.go.cr/03-documentos/publicaciones/evol-fiscal.html>

-Banco Central de Costa Rica. Indicadores Económicos. Finanzas Públicas: <https://www.bccr.fi.cr/seccion-indicadores-economicos/finanzas-p%C3%BAblicas>

Comment:

- En la página del Ministerio de Hacienda, en la sección de Presupuesto Nacional, se encuentra información sobre las cifras consolidadas de Ley de Presupuesto 2019.

-Contraloría General de la República se encuentra información sobre la Evolución Fiscal y Presupuestaria.

-En la sección de indicadores económicos del Banco Central de Costa Rica, en la sección de Finanzas Públicas, se encuentra información sobre Ingresos, gastos y financiamiento devengado del Gobierno Central.

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:

-Ministerio de Hacienda. Cifras Fiscales y Estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

-Contraloría General de la República. Publicaciones CGR. Documentos: <https://www.cgr.go.cr/03-documentos/publicaciones/publicaciones-cgr.html>

-Banco Central de Costa Rica. Indicadores Económicos. Finanzas Públicas: <https://www.bccr.fi.cr/seccion-indicadores-economicos/finanzas-p%C3%BAblicas>

Comment:

- En la página del Ministerio de Hacienda, en la sección de Cifras fiscales, se encuentra información sobre Ingresos Gastos y Financiamientos.

-Contraloría General de la República se encuentran bases de datos sobre la Evolución Fiscal y Presupuestaria (<https://www.cgr.go.cr/03-documentos/publicaciones/evol-fiscal.html>), Informes técnicos del Proyecto de Ley Presupuestario (<https://www.cgr.go.cr/03-documentos/publicaciones/informes-tecnicos.html>) y Presupuestos públicos (<https://www.cgr.go.cr/03-documentos/publicaciones/presupuestos-publicos.html>)

-En la sección de indicadores económicos del Banco Central de Costa Rica, en la sección de Finanzas Públicas, se encuentra información sobre Ingresos, gastos y financiamiento devengado del Gobierno Central para diferentes periodos.

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:

b. No

Source:

Comment:

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.xql?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:

Gestión financiera y de auditoría:

- Constitución Política de Costa Rica. Artículos 176 a 187 sobre Hacienda Pública. Y artículos 85, 170 y 177 sobre destinos específicos.

- Ley N°8131: Administración Financiera de la República y Presupuestos Públicos: [http://www.hacienda.go.cr/docs/531f18d235b93\\_Ley\\_8131.pdf](http://www.hacienda.go.cr/docs/531f18d235b93_Ley_8131.pdf)

Transparencia presupuestaria:

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Artículos 176 a 187 sobre Hacienda Pública y Artículos 85, 170 y 177 sobre destinos específicos;

[http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

- Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de la Administración Financiera de la República y Presupuestos Públicos. Artículos 29, 31 y 32: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley Orgánica de la Contraloría General de la República: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC)

Comment:

Leyes en materia de transparencia presupuestaria y participación ciudadana:

-Ley N°8131: Administración Financiera de la República y Presupuestos Públicos, se establecen las siguientes las siguientes provisiones sobre transparencia:

Artículo 5. Principio de publicidad.

Artículo 48. Transparencia de la información.

- La Constitución Política: artículos 11, 24, 27, 29, 30, 36.

-Ley N°7428. Ley Orgánica de la Contraloría General de la República.

Artículo 31: Potestad de informar y asesorar.

Artículo 32: Memoria Anual, Informes periódicos y comparecencia.

Artículo 29: Potestad consultiva.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Q3-3. 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.ncss.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:

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley del Sistema Nacional de Archivos:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=8885&nValor3=75177&strTipM=TC)

[param1=NRTC&nValor1=1&nValor2=8885&nValor3=75177&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=8885&nValor3=75177&strTipM=TC)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley sobre regulación del referendun:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=56821&nValor3=77641&strTipM=TC)

[param1=NRTC&nValor1=1&nValor2=56821&nValor3=77641&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=56821&nValor3=77641&strTipM=TC)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de Iniciativa Popular:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=56833&nValor3=62331&strTipM=TC)

[param1=NRTC&nValor1=1&nValor2=56833&nValor3=62331&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=56833&nValor3=62331&strTipM=TC)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Título IV: Derechos y Garantías Individuales. Artículo 30: [http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

[param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Fomento del Gobierno Abierto en la Administración Pública y Creación de la Comisión Nacional para un Gobierno Abierto:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=79442](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=79442)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:

[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

-Ministerio de Hacienda (2019) Presupuesto Nacional. Proyecto de Ley del Presupuesto de la República 2019. Por título presupuestario:  
<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

Comment:

En el documento "Exposición de motivos", cuadro 10 de la página 37, se encuentra información sobre la asignación presupuestaria por clasificación institucional. Además, en el documento "Resúmenes globales", página de la 9 a la 10 se encuentra la información de egresos para cada Ministerio que se complementa con la información de los documentos para cada título presupuestario (ver (<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>))

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:

a. Yes, expenditures are presented by functional classification.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022:

[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:

[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

Los gastos por actividad funcional se encuentran en los documentos:

-Marco fiscal Presupuestario a largo plazo: página de la 22 a la 27.

-Exposición de motivos: página 65.

-Resúmenes globales: página 1.

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](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:

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

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022:

[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

Los gastos por clasificación funcional se encuentran en los documentos:

-Marco fiscal Presupuestario a largo plazo: de la página 22 a la 27.

-Exposición de motivos: página 65.

En ambos documentos se explican: pronósticos incluidos en reportes financieros anteriores, se explican las desviaciones significativas y el nivel total de gasto.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022:

[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:

[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En los siguientes documentos se encuentran los gastos por clasificación económica:

-Marco fiscal: de la página 118 a la 122.

-Exposición de motivos: de la página 46 a la 65.

-Resúmenes globales: página 3 y 4.

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:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

**Comment:**

En el documento de Resúmenes Globales, páginas 3 y 4, se presenta la información de los gastos por clasificación económica que se puede comparar con el estándar internacional.

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:

-Ministerio de Hacienda (2019) Presupuesto Nacional. Proyecto de Ley del Presupuesto de la República 2019. Por título presupuestario: <https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

Comment:

En los documentos de "resúmenes globales" por título presupuestario, se encuentran los gastos de programas individuales por institución. Por ejemplo, en el documento del Ministerio de Educación, página 3, se presentan los gastos por estructura programática ya sea por la implementación de la educación, desarrollo y coordinación regional, programa de equidad etc. (ver [https://www.hacienda.go.cr/docs/5b887b28d8e28\\_210\\_MEP.pdf](https://www.hacienda.go.cr/docs/5b887b28d8e28_210_MEP.pdf))

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:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022: [https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

Comment:

En el documento "Marco fiscal Presupuestario de Mediano Plazo", anexo 1 sobre "Resumen de resultados obtenidos escenario base", páginas 46 y 47, se encuentran las estimaciones 2018-2022 por clasificación económica y funcional en un escenario sin reforma fiscal. En las páginas 49 y 50 se encuentra la misma clasificación en un escenario con reforma fiscal parcial (Anexo 2) y en las páginas 52 y 53 las estimaciones para un escenario con reforma fiscal completa (Anexo 3). Además, en las páginas de la 18 a la 26, se encuentra una descripción de las estimaciones 2018-2022 por clasificación económica y funcional.

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  
Functional classification

Source:  
-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022:  
[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

Comment:  
En el documento "Marco fiscal Presupuestario de Mediano Plazo", de la página 18 a la 26, se encuentran las estimaciones 2018-2022 por clasificación económica y funcional.

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:

Comment:  
No hay estimaciones plurianuales por programa.

Peer Reviewer  
Opinion: Agree

Comments: La información es presentada de forma agregada.

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:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Ingresos:

[https://www.hacienda.go.cr/docs/5b8ec30241d9e\\_2019%20-%20Ingresos.xls](https://www.hacienda.go.cr/docs/5b8ec30241d9e_2019%20-%20Ingresos.xls)

**Comment:**

En el documento "Exposición de motivos", de la página 10 a la 29, se detallan los ingresos tributarios por tipo de impuesto. Además, en el documento "Ingresos" se desglosan los ingresos totales por tipo de impuestos.

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:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Ingresos:

[https://www.hacienda.go.cr/docs/5b8ec30241d9e\\_2019%20-%20Ingresos.xls](https://www.hacienda.go.cr/docs/5b8ec30241d9e_2019%20-%20Ingresos.xls)

**Comment:**

En el documento "Exposición de motivos", en la página 29 y 30, se detallan los ingresos no tributarios. Además, en el documento "Ingresos" se



desglosan los ingresos no tributarios por ventas, servicios etc.

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:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022: [https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

**Comment:**

En el Anexo 1 del documento "Marco Fiscal Presupuestario de Mediano Plazo", de la página 45, se presenta la proyección de los ingresos tributarios y no tributarios del 2018 al 2022 bajo un escenario en el que no se aprueba el Proyecto de Fortalecimiento de las Finanzas Públicas. En el anexo 2 de la página 48 las mismas estimaciones para un escenario de aprobación parcial y en la página 51 las proyecciones bajo un escenario de reforma fiscal total.

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:**

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

**Source:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022:

[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

Comment:

En el documento "Marco Fiscal Presupuestario de Mediano Plazo" de la página 13 a la 17, se describen las proyecciones de ingresos 2018-2022. Además, en la página 45 del anexo, se encuentra el cuadro "Resumen de resultados obtenidos escenario base" el cual detalla los ingresos tributarios y no tributarios del 2018 al 2022 por fuente individual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo:

[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

Comment:

En el documento "Exposición de motivos", de la página 82 a la 93 se presentan los elementos necesarios sobre el servicio de la deuda pública:

-El monto total de la deuda del gobierno central: el cuadro 26 de la página 93 presenta un monto total de deuda de 4.553.345.000.000 colones.

-Los pagos de intereses de la deuda pendiente para el año presupuestario: cuadro 19 de la página 84. Con una descripción en la página 95 de los intereses por servicio de la deuda interna y en la página 96 por intereses de deuda externa.

Además, la información sobre el monto de préstamos nuevos netos durante el año presupuestario se presenta en el cuadro 7 de la página 35 (déficit primario para 2019) del documento "Marco Fiscal Presupuestario de Mediano Plazo".

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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 central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)  
-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo:  
[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

Comment:

En el documento "Exposición de motivos", de la página 82 a la 93 se presentan los elementos necesarios sobre el servicio de la deuda pública:  
-El monto total de la deuda del gobierno central: el cuadro 26 de la página 93 presenta un monto total de deuda de 4.553.345.000.000 colones.  
-Los pagos de intereses de la deuda pendiente para el año presupuestario: cuadro 19 de la página 84. Con una descripción en la página 95 de los intereses por servicio de la deuda interna y en la página 96 por intereses de deuda externa.

Además, la información sobre el monto de préstamos nuevos netos durante el año presupuestario se presenta en el cuadro 7 de la página 35 del documento "Marco Fiscal Presupuestario de Mediano Plazo".

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documentado "Exposición de motivos" de la página 82 a la 97, se presenta información sobre:

- Tasas de interés de la deuda: en el cuadro 19 de la página 84 se encuentra información de la tasa implícita.
- Perfil de amortización de la deuda: páginas 87-90, sección de "Estrategias de endeudamiento de Corto Plazo o Plan Anual"
- Deuda externa o interna: cuadro 20 de la página 85 y el cuadro 26 de la página 93.

información más allá de la necesaria:

- Tasas de interés fijas o variables: en el cuadro 22 de la página 89 las tasas fijas, tasas -indexadas y tasa ajustable.
- Moneda de la deuda: Cuadro 21 de la página 97
- Análisis de riesgo: cuadro 24 de la página 90.

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:

Interest rates on the debt  
Maturity profile of the debt  
Whether the debt is domestic or external  
Information beyond the core elements (please specify)

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documentado "Exposición de motivos" de la página 82 a la 97, se presenta información sobre:

- Tasas de interés de la deuda: en el cuadro 19 de la página 84 se encuentra información de la tasa implícita.
- Perfil de amortización de la deuda: páginas 87-90, sección de "Estrategias de endeudamiento de Corto Plazo o Plan Anual"
- Deuda externa o interna: cuadro 20 de la página 85 y el cuadro 26 de la página 93.

información más allá de la necesaria:

- Tasas de interés fijas o variables: en el cuadro 22 de la página 89 las tasas fijas, tasas indexadas y tasa ajustable.
- Moneda de la deuda: Cuadro 21 de la página 97
- Análisis de riesgo: cuadro 24 de la página 90.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022: [https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

Comment:

En el documento "Marco Fiscal Presupuestario de Mediano Plazo 2018- 2022", cuadro 2 de la página 13, se presentan los supuestos macroeconómicos con información de la inflación, PIB real, PIB nominal, crecimiento nominal del PIB, importaciones sin regímenes especiales e hidrocarburos y sus variaciones según la información proporcionada por el Banco Central de Costa Rica. Sin embargo, se omite la información sobre las tasas de interés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Comments: Considero que a pesar de que la tasa de interés de las estimaciones que emite el Banco Central no se consideran entre las variables para estimar los montos del presupuesto, se debería considerar que se utilizan tasas de interés de la deuda, las cuales si tienen una relación e impacto directo en las estimaciones de rubros importantes del presupuesto como lo son la partida de Intereses. El presupuesto no puede considerar una tasa de interés estándar de mercado, ya que debe considerar la actual estructura de endeudamiento y la política a seguir en los próximos años, por lo que si se presenta información de las tasas de interés con que se basan las proyecciones presupuestarias.

Researcher Response

Añadiendo al comentario del revisor, en el Cuadro 19 del documento " Exposición de motivos" de la página 84 (ver [https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)) se presenta información de la Tasa de interés implícita de la deuda interna y externa 2018-2019. En la página 21 del documento "Marco Fiscal Presupuestario de Mediano Plazo" (ver [https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)) se menciona que "la participación de los intereses como proporción del PIB muestran una tendencia sostenida al alza y pasan de 3,8% en 2018 hasta alcanzar 6,5% del PIB en 2022", información que se puede verificar en el cuadro de Resúmenes de Resultados Obtenidos en el Escenario Base de la página 46. Esta última es la que se utiliza para hacer las proyecciones.

IBP Comment

Se modifica la respuesta de C a B dado que la metodología permite que si falta un elemento esencial (tasa de interés en este caso) peor hay información adicional, se puede responder B.

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:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022: [https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

Comment:

En el documento "Marco Fiscal Presupuestario de Mediano Plazo 2018- 2022", cuadro 2 página 13, se presentan los supuestos macroeconómicos con información de la inflación, PIB real, PIB nominal, crecimiento nominal del PIB, importaciones sin regímenes especiales e hidrocarburos y sus variaciones según la información proporcionada por el Banco Central de Costa Rica. Sin embargo, se omite la información sobre las tasas de interés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Nivel de PIB Nominal Tasa de inflación Crecimiento del PIB Real Tasas de Interés Información más allá de los elementos centrales (de acuerdo con los señalados)

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022: [https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

Comment:

Ninguno de los documentos presenta un análisis de sensibilidad del impacto de los supuestos macroeconómicos sobre el presupuesto. Es importante destacar que la propuesta de 2019 se elaboró mientras se estaba discutiendo en el Congreso el Proyecto de Fortalecimiento de las Finanzas Públicas, el cual introduce modificaciones a leyes fiscales en Costa Rica, por lo que en el documento se realizan análisis bajo tres escenarios: escenario base sin reforma fiscal, escenario con reforma parcial y escenario con reforma completa.

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:

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

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos: [https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos", en la sección "Comentarios sobre las variaciones de los gastos" de la página 110 a la 161, se explica detalladamente por institución los programas que afectan los gastos del presupuesto. Específicamente sobre nuevas políticas, se encuentran algunos ejemplos como:

- Nueva escala salarial y de puestos públicos: página 51
- Nuevas funciones del sistema SIGAF y del sistema INTEGRA: página 150
- Nuevos planes de obras públicas: página 162.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos", en la sección "Ingresos estimados" de la página 10 a la 30, se encuentra información sobre algunos programas que generarán ingresos. Por ejemplo, en la página 13 (tercer párrafo), se narra sobre la importancia de pasar del impuesto de la venta al impuesto sobre el valor agregado (Ley de reforma fiscal) y en la página 14 (tercer párrafo) se menciona la Ley para Mejorar la Lucha Contra el Fraude Fiscal, la cual contribuirá con los ingresos tributarios ya que se obligará a mediados del 2019 a todos los negocios recibir tarjetas y gestionar para todo servicio/venta la facturación electrónica.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).



Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos", de la página 313 a la 320, se encuentra información general de gastos para el BY-1 por las tres clasificaciones.

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:

- Ministerio de Hacienda (2019) Presupuesto Nacional. Proyecto de Ley del Presupuesto de la República 2019:  
<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

Comment:

En la página del Ministerio de Hacienda de Costa Rica, en la sección Proyecto de Ley del Presupuesto de la República 2019, se presentan los presupuestos por título presupuestario, en el que se pueden encontrar los gastos autorizados por institución y programa para el 2018. Por ejemplo, en la página 3 del Presupuesto del Ministerio de Educación Pública, se encuentra la información por programa sobre gastos devengados para el 2017, autorizados para el 2018 y los establecidos en el proyecto de ley 2019 (Ver [https://www.hacienda.go.cr/docs/5b887b28d8e28\\_210\\_MEP.pdf](https://www.hacienda.go.cr/docs/5b887b28d8e28_210_MEP.pdf))

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

Comment:

En el documento "Resumen Global" se pueden encontrar las estimaciones de gasto del BY-1 actualizadas a agosto de 2018. Con datos autorizados se refiere a los gastos aprobados según cifras actualizadas.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

Comment:

En el documento "Resumen Global" se presenta el gasto para años anteriores, con una columna de gastos devengados a diciembre 2017, una de gasto autorizado a agosto 2018 y otra columna de proyecto de ley 2019 por las tres clasificaciones .

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

Comment:

En el documento "Resumen Global" se presenta el gasto para años anteriores, con una columna de gastos devengados a diciembre 2017, una de gasto autorizado a agosto 2018 y otra columna de proyecto de ley 2019 por las tres clasificaciones .

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:

-Ministerio de Hacienda (2019) Presupuesto Nacional. Proyecto de Ley del Presupuesto de la República 2019. Por título presupuestario:  
<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

Comment:

En la página del Ministerio de Hacienda, en la sección Proyecto de Ley del Presupuesto de la República 2019, clasificación por título presupuestario, se encuentran los documentos de presupuestos por institución, en el que se especifica un "Resumen de la estructura programática" de los gastos devengados del BY-2 . Por ejemplo, en el documento del Ministerio de Educación Pública, página 3 (Ver [https://www.hacienda.go.cr/docs/5b887b28d8e28\\_210\\_MEP.pdf](https://www.hacienda.go.cr/docs/5b887b28d8e28_210_MEP.pdf)) , se encuentran rubros referentes a los Servicios de apoyo a la gestión, desarrollo curricular y vínculo al trabajo, definición y planificación de la política educativa etc.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

Comment:

En el documento "Resúmenes globales" se presenta la información correspondiente a los resultados del año 2017.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos", cuadro 2 de la página 9, se presenta la información de los ingresos tributarios y no tributarios para el año BY-1. Ver también página 289.

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:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

**Comment:**

En el documento "Exposición de Motivos", de la página 289 (del contador de páginas), se presenta la información de los ingresos por fuente individual para el año BY-1 e incluso para años anteriores.

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:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

**Comment:**

En el documento "Exposición de Motivos" en la sección denominada "Estadísticas comparativas sobre los ingresos corrientes" de la página 279 a la 289, se presenta la información para el año BY-1 e incluso anteriores.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos", en la sección denominada "Estadísticas comparativas sobre los ingresos corrientes" de la página 279 a la 289 (según el contador de páginas), se presenta la información para el año BY-2 e incluso anteriores. También página 272.

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:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos" en la sección denominada "Estadísticas comparativas sobre los ingresos corrientes" de la página 279 a la 289 se presenta la información para el año BY-2 e incluso anteriores.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos", en la sección denominada "Estadísticas comparativas sobre los ingresos corrientes" de la página 279 a la 289, se presenta la información sobre ingresos actualizados. El año más reciente actualizado es el BY-2 (2017).

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:**

a. Yes, information beyond the core elements is presented for government debt.

**Source:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo:

[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

**Comment:**

En el documento "Exposición de Motivos", de la página 76 a la 80, se presenta la información correspondiente a la deuda pública, correspondiente a BY-1:

-Monto total de deuda del gobierno central a junio de 2018: cuadro 26 de la página 93 (deuda contratada).

-El pago de intereses: cuadro 19 de la página 84 con información de deuda interna y externa.

- Tasa de interés implícita: cuadro 19 de la página 84.

-Perfil de amortización: páginas 87-90 en la sección de "Estrategias de endeudamiento de Corto Plazo o Plan Anual"

-Deuda interna y externa: cuadro 20 de la página 85 (para 2018).

Además, la información sobre el monto de préstamos nuevos netos durante el año presupuestario BY-1 se presenta en el cuadro 7 de la página 35 del documento "Marco Fiscal Presupuestario de Mediano Plazo" (déficit primario de 1.229.265 millones de colones)

Elementos más allá de los esenciales en el documento "Exposición de motivos":

-Tasas de interés son fijas o variables: cuadro 22 de la página 89.

-La moneda de la deuda: cuadro 21 de la página 89.

-Análisis del riesgo asociado con la deuda: cuadro 24 de la página 90.

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:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Por título presupuestario. Servicio de la Deuda Pública: [www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019](http://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019)

**Comment:**

En la página del Ministerio de Hacienda de Costa Rica, en la sección proyecto de ley de presupuesto 2019, documentos por título presupuestario: "Servicio de la Deuda Pública", se encuentra información actualizada del año presupuestario AP-2 (Ver: [https://www.hacienda.go.cr/docs/5b8879f08a815\\_230\\_Servicio\\_Deuda\\_Publica.pdf](https://www.hacienda.go.cr/docs/5b8879f08a815_230_Servicio_Deuda_Publica.pdf)). También, se presenta información actualizada del año AP-1 a agosto de 2018.

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:

d. No, information related to extra-budgetary funds is not presented.

Source:

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de la Administración Financiera de la República y Presupuestos Públicos. Transitorio IV: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

Comment:

Según el Transitorio IV de la Ley de Administración Financiera de la República y Presupuestos Públicos, los gastos extrapresupuestarios no se incluyen en la propuesta de presupuesto. Por ejemplo, los gastos de la Caja Costarricense del Seguro Social no se incluye en el Presupuesto Nacional y son aprobado por la Contraloría General de la República según lo dispuesto en el artículo N°184 de la Constitución Política.

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:

b. No, central government finances are not presented on a consolidated basis.

Source:

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de la Administración Financiera de la República y Presupuestos Públicos. Transitorio IV: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

**Comment:**

Como se mencionó en la pregunta 33, según el Transitorio IV de la Ley de Administración Financiera de la República y Presupuestos Públicos, los gastos extrapresupuestarios fueron eliminados de la propuesta de presupuesto. Por ejemplo, los gastos de la Caja Costarricense del Seguro Social no se incluye en el Presupuesto Nacional y son aprobado por la Contraloría General de la República según lo dispuesto en el artículo N°184 de la Constitución Política.

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:**

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

**Source:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Por Título Presupuestario. Obras específicas:

<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:

[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

**Comment:**

El documento Exposición de Motivos, páginas 246 y 247 indica cual será la transferencia en términos generales de carácter intergubernamental. Luego, en el documento "Obras específicas" del Proyecto de Ley del Presupuesto 2019 por título presupuestario se encuentra información de las transferencias corrientes a los diferentes gobiernos locales del país (Ver [https://www.hacienda.go.cr/docs/5b887bb717699\\_232\\_OBRAS\\_ESPECIFICAS.pdf](https://www.hacienda.go.cr/docs/5b887bb717699_232_OBRAS_ESPECIFICAS.pdf)).

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](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:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Comment:

Ni en el proyecto de presupuesto ni en los documentos de respaldo, se presenta la información de los gastos para ilustrar el impacto de las finanzas en los diferentes grupos de ciudadanos.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Dentro de las propuesta de presupuesto de cada institucion, el apartado de Principales programas y proyectos, detalle el enfasis de algunos recursos hacia poblaciones o areas espfeficas. Considerar esto al evaluar este comentario.

Government Reviewer

Opinion: Agree

Researcher Response

Después de discutir con el IBP, y de acuerdo con la metodología y la coherencia con otros países, la respuesta se mantiene como ‘D’.

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:

None of the above

Source:

Comment:

Ni en el proyecto de presupuesto ni en los documentos de respaldo se presenta la información de los gastos para ilustrar el impacto de las finanzas en los diferentes grupos de ciudadanos.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Idem al comentario anterior.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de motivos", en la página 288, se presenta información de las Transferencias corrientes a Empresas Públicas no Financieras, sin una explicación narrativa.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos: [https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos", en la página 193, hay información del dinero recaudado por medio de un impuesto solidario otorgado al Banco Hipotecario de la Vivienda (BANVI) destinado a financiar programas de vivienda para personas en pobreza. En años anteriores, este ejemplo se ha considerado una actividad cuasifiscal.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/5b8870c73ea16\\_Resumenes%20Globales%20Gasto.pdf](https://www.hacienda.go.cr/docs/5b8870c73ea16_Resumenes%20Globales%20Gasto.pdf)

Comment:

En el documento "Resúmenes Globales" páginas 5 y 6, se presenta información sobre los activos financieros desagregado por ingresos corrientes y colocación de títulos valores (página 5) y del aporte de capital a empresas (página 6), pero como tal no muestra el stock de activos financieros, es decir, una lista de los activos financieros que tiene el país y su valor estimado para el año fiscal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Para mantener consistencia entre países, la respuesta se ha revisado de C (en 2017) a D (en 2019). dado que este indicador busca identificar si hay información en el EBP sobre inventario y no flujos en relación a los activos financieros.

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:

Comment:

No hay evidencia sobre montos de activos del gobierno, la información que se presenta sobre activos se refiere a gastos de capital para el periodo presupuestario o de activos financieros.

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:

Comment:

Ni la Propuesta de Presupuesto ni los documentos de respaldo presentan información correspondiente a los atrasos en gastos para el año presupuestario.

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:

Comment:

En el proyecto del presupuesto ni en los documentos de respaldo, se encuentra información sobre pasivos contingentes.

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/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.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:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Marco Fiscal Presupuestario de Mediano Plazo 2018-2022:  
[https://www.hacienda.go.cr/docs/5b894e533d3b0\\_Marco\\_Fiscal\\_2019.pdf](https://www.hacienda.go.cr/docs/5b894e533d3b0_Marco_Fiscal_2019.pdf)

Comment:

En el documento "Marco Fiscal Presupuestario de Mediano Plazo 2017-2022" en las páginas 37 a la 47 se presenta información sobre la sostenibilidad de la deuda, pero a mediano plazo, con proyecciones en tres escenarios: escenario sin reforma, escenario con reforma parcial y escenario con reforma completa. Sin embargo si bien se hacen supuestos macroeconómicos para el periodo 2017-2022 (página 13), las proyecciones no cubren 10 años, ni se realiza un análisis de los riesgos.

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:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de motivos" página 288 (del contador de páginas), se presenta información de las transferencias corrientes del sector externo recibidos por gobiernos internacionales como la Unión Europea y la República de Corea, sin una explicación narrativa.

Esta respuesta cambia con respecto a la del 2017 (en la que la respuesta fue la A) en el que se encontró una explicación narrativa para las transferencias corrientes del sector externo

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:

d. No, information related to tax expenditures is not presented.

Source:

Comment:

En el documento "Exposición de Motivos", página de la 32 a la 34, se presenta información relacionada con los gastos tributarios, pero la información corresponde al 2017.

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:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos", de la página 291 a la 294 (de acuerdo al "contador de páginas") se presenta información correspondiente

a las estimaciones los impuestos con destinos específicos del gobierno. Además, se presenta una narración corta de algunos de estos impuestos, por ejemplo: los combustibles (página 23), impuesto a los ingresos y utilidades (página 24) y del impuesto general sobre las ventas (página 22) y sus correspondientes destinos.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment  
The narrative does not apply to all earmarked revenues, just some. See "ingresos" section.

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:**

-Ministerio de Hacienda (2019) Presupuesto Nacional. Proyecto de Ley del Presupuesto de la República 2019. Por título presupuestario: <https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>  
- Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos: [https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

**Comment:**

En el documento "Exposición de Motivos", en las páginas de la 100 a la 108 se presenta la vinculación del presupuesto con las prioridades del gobierno por entidad. Además, en la sección de "Comentarios sobre variaciones en los gastos", de la página 110 a la 270, aparece una descripción de los principales programas y proyectos por institución. El nivel de detalle de 2018 es mayor que el que se encontraba durante la OBS 2017.

Peer Reviewer  
Opinion: Agree

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:**

**Comment:**

En la propuesta de presupuesto ni en los documentos de respaldo, se presenta información de la relación entre el presupuesto y las políticas establecidas por el gobierno para un periodo plurianual.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Comments: Según el comentario incluido por el investigador, la respuesta que correspondería a la pregunta sería la c) y no la d)

**Researcher Response**

No se presenta información sobre el vínculo entre el presupuesto y los objetivos de las políticas establecidas del gobierno para un período plurianual. Como se mencionó en la pregunta 47, en el documento "Exposición de Motivos" (páginas de la 100 a la 108) se presenta la vinculación del presupuesto con las prioridades del gobierno por entidad y en la sección de "Comentarios sobre variaciones en los gastos" (página 110 a la 270) aparece una descripción de los principales programas y proyectos por institución, pero estos no comprenden un periodo plurianual. Por lo tanto, la respuesta debe ser d).

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:

-Ministerio de Hacienda (2019) Presupuesto Nacional. Proyecto de Ley del Presupuesto de la República 2019. Por título presupuestario:  
<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

Comment:

En los documentos presupuestarios por institución, se presenta los objetivos por programas. Sin embargo, no se presenta información no financiera como recursos e insumos que se utilizarán para cumplir esos objetivos.

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:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

-Ministerio de Hacienda (2019) Presupuesto Nacional. Proyecto de Ley del Presupuesto de la República 2019. Por título presupuestario:  
<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

Comment:

En el documento "Exposición de Motivos", en las páginas de la 110 a la 270, se presenta información relacionada con datos no financieros sobre resultados para algunos programas. Asimismo, la información se complementa con los presupuestos por institución con datos no financieros de productos y resultados, por ejemplo el presupuesto de Ministerio de Educación Pública (Ver [https://www.hacienda.go.cr/docs/5b887b28d8e28\\_210\\_MEP.pdf](https://www.hacienda.go.cr/docs/5b887b28d8e28_210_MEP.pdf) página 99). Esta respuesta es similar a la que se brindó en la OBS anterior.

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:**

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Presupuestos por título presupuestario:  
<https://www.hacienda.go.cr/contenido/14676-proyecto-de-ley-del-presupuesto-de-la-republica-2019>

**Comment:**

En el documento "Exposición de Motivos, en la sección "Vinculación con las prioridades del gobierno" de la página 101 a la 108. También en cada uno de los documentos por institución.

**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 for 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](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](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:

b. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

Source:

-Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Exposición de Motivos:  
[https://www.hacienda.go.cr/docs/5b88a623ddd2a\\_Exp\\_Mot\\_2019.pdf](https://www.hacienda.go.cr/docs/5b88a623ddd2a_Exp_Mot_2019.pdf)

Comment:

En el documento "Exposición de Motivos", cuadro 1 de la página 173, se presentan los programas del Ministerio de Educación Pública para atender a los estudiantes en condición de pobreza, por ejemplo las Becas FONABE, Comedores estudiantiles y el Programa Avancemos. En la página 48, se presentan otros programas para atender personas de bajos recursos. En la página 179 se menciona la asignación de "¢80.344,6 millones a la Caja Costarricense de Seguro Social (CCSS) para financiar el déficit de las pensiones del régimen no contributivo y de las pensiones de los adultos mayores en situación de pobreza; así como ¢7.177,2 millones para el Instituto Mixto de Ayuda Social (IMAS) para dar continuidad al Programa de Seguridad Alimentaria, dirigido a personas mayores de 18 años y menores de 25 años de edad, con carencia de recursos familiares, personales o laborales". Por otra parte, en el documento del "Ministerio de Trabajo y Seguridad Social" se presentan algunos programas para erradicar la pobreza (Ver [https://www.hacienda.go.cr/docs/5b887b29351de\\_212\\_MTSS.pdf](https://www.hacienda.go.cr/docs/5b887b29351de_212_MTSS.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Para asegurar consistencia con otros países, se ajusta esta respuesta de C a B, dado el nivel de detalle de los programas dirigidos a las poblaciones en situación de pobreza.

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:

a. Yes, a detailed timetable is released to the public.

Source:

Ministerio de hacienda. Lineamientos técnicos y metodológicos para la planificación, programación presupuestaria, seguimiento y la evaluación estratégica en el sector público en Costa Rica 2019:  
[https://www.hacienda.go.cr/docs/5ae9e7625f227\\_Lineamientos%20POI%202019%20FINAL.docx](https://www.hacienda.go.cr/docs/5ae9e7625f227_Lineamientos%20POI%202019%20FINAL.docx)

Comment:

En el documento "Lineamientos técnicos y metodológicos para la planificación, programación presupuestaria, seguimiento y la evaluación estratégica en el sector público en Costa Rica 2019", de la página 7 a la 11, se presentan las disposiciones generales con las especificación de las fechas de entrega.

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:

Como se mencionó en la pregunta PBS-2 el PBS no se produce.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Como se mencionó en la pregunta PBS-2 el PBS no se produce.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Como se mencionó en la pregunta PBS-2 el PBS no se produce.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Como se mencionó en la pregunta PBS-2 el PBS no se produce.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Como se mencionó en la pregunta PBS-2 el PBS no se produce.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019. <https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>

**Comment:**

En el documento "Resúmenes globales" de la ley de presupuesto 2019 (Ver: [https://www.hacienda.go.cr/docs/5c091f72008a5\\_Resumenes-Egresos.pdf](https://www.hacienda.go.cr/docs/5c091f72008a5_Resumenes-Egresos.pdf)), se presentan estimaciones de gastos por las tres clasificaciones económicas:

- Clasificación funcional: página 1
- Clasificación económica: página 1.
- Clasificación administrativa: página 9.

Además, se presenta información por título presupuestario en la sección "Ley de Presupuesto Aprobada"; así, por ejemplo, se puede acceder a la información de la Asamblea Legislativa (Ver [https://www.hacienda.go.cr/docs/5c095b1c186b1\\_Ley101.pdf](https://www.hacienda.go.cr/docs/5c095b1c186b1_Ley101.pdf))

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

Functional classification

**Source:**

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019. <https://www.hacienda.go.cr/contenido/14843-ley-de-presupuesto-2019>

**Comment:**

En el documento "Resúmenes globales" de la ley de presupuesto 2019 (Ver: [https://www.hacienda.go.cr/docs/5c091f72008a5\\_Resumenes-Egresos.pdf](https://www.hacienda.go.cr/docs/5c091f72008a5_Resumenes-Egresos.pdf)), se presentan estimaciones de gastos por las tres clasificaciones económicas:

- Clasificación funcional: página 1
- Clasificación económica: página 1.

-Clasificación administrativa: página 9.

Además, se presenta información por título presupuestario en la sección "Ley de Presupuesto Aprobada"; así, por ejemplo, se puede acceder a la información de la Asamblea Legislativa (Ver [https://www.hacienda.go.cr/docs/5c095b1c186b1\\_Ley101.pdf](https://www.hacienda.go.cr/docs/5c095b1c186b1_Ley101.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:**

-Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019. Alcance No.207:

Tomo I: <https://www.hacienda.go.cr/Sidovih/uploads/Archivos/Ley/Ley%209632-La%20Gaceta%20230%20-11%20Diciembre%202018.pdf>

Tomo II: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207B_11_12_2018.pdf)

Tomo III: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207C_11_12_2018.pdf)

Tomo IV: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D_11_12_2018.pdf)

Tomo V: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207E_11_12_2018.pdf)

**Comment:**

Por ejemplo, en el Tomo II páginas 498 y Tomo III página 50, sobre el Ministerio de Educación y Tomo III, páginas 603 y 605 sobre el 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:

-Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019. Alcance No.207: Tomo I: <https://www.hacienda.go.cr/Sidovih/uploads/Archivos/Ley/Ley%209632-La%20Gaceta%20230%20-11%20Diciembre%202018.pdf>

Comment:

En el Tomo I del Presupuesto Aprobado, en la página de la 1 a la 7 se presenta información de los ingresos tributarios y no tributarios.

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:

-Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019. Alcance No.207. Tomo I: <https://www.hacienda.go.cr/Sidovih/uploads/Archivos/Ley/Ley%209632-La%20Gaceta%20230%20-11%20Diciembre%202018.pdf>

Comment:

En el Tomo I del Presupuesto Aprobado en las páginas de la 1 a la 7 se presentan las fuentes individuales de los 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:

-Diario Oficial La Gaceta. Ley No. 9632: Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2019. Alcance No.207. Tomo IV: [https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D\\_11\\_12\\_2018.pdf](https://www.imprentanacional.go.cr/pub/2018/12/11/ALCA207D_11_12_2018.pdf)

Comment:

En el Tomo IV del Presupuesto Aprobado, en la Sección del Servicio de la deuda pública página 959, se presenta información por dos de las tres estimaciones relacionadas con empréstitos y deuda. En la página 961 se encuentra la información sobre pago de los intereses, mientras que en la página 960 y 961 se encuentra información sobre préstamos nuevos. No hay información sobre el total de la deuda al final del año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019. Folleto Ley del Presupuesto Nacional: [https://www.hacienda.go.cr/docs/5c10131628834\\_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5c10131628834_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf)

Comment:

En el documento "Folleto El Presupuesto Nacional 2019" en la página 7 y 13 se encuentra la información de los ingresos totales y en las paginas 8, 19 y 20, la información sobre los gastos totales. En la página 21 y 22. se presentan algunos ejemplos de las acciones y programas incluidos en el

presupuesto nacional 2019, de la 17 a la 18 la cantidad de puestos del gobierno central por entidad, en la página 16 el presupuesto por institución, en la página 14 la deuda del gobierno central. Finalmente, en la página 24 la información de contacto para el seguimiento por parte de los ciudadanos. Sin embargo, no hay información sobre el pronóstico macroeconómico.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment  
Dado que tampoco se identifica información de contacto, más allá de la referencia a la página del Ministerio, se mantiene la respuesta como C.

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:**

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.).

**Source:**

-Consulta a la Unidad de Gestión Presupuestaria de la Dirección General de Presupuesto Nacional, Ministerio de Hacienda (abril, 2019)  
- Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Folleto Proyecto de Ley de Presupuesto Nacional 2019:  
[https://www.hacienda.go.cr/docs/5b88709f27892\\_Folleto%20Presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5b88709f27892_Folleto%20Presupuesto%20Nacional%202019.pdf)

**Comment:**

El documento ciudadano del proyecto de ley, se publicó en la página del Ministerio de Hacienda y se realizaron impresiones. Cuando se aprobó la ley, se actualizó el folleto. Algunas de las impresiones, se mantienen en la Dirección de Presupuesto Nacional para entregar en reuniones con otras autoridades, otra parte se conserva para repartir y otra se repartió a los diputados y medios de prensa.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment  
Se modifica la respuesta de B a A dado que hay tres formas de difusión: por medio impreso, por medio de la página web, y distribuyéndolo a medios de prensa.

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:

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.

Source:

Consulta a la Dirección General de Presupuesto Nacional, Unidad de Gestión Presupuestaria, Ministerio de Hacienda de Costa Rica (abril, 2017)

Comment:

De acuerdo a la consulta realizada, mencionan que "el primer folleto fue elaborado para el presupuesto del 2015, para ese proceso se contó con la colaboración de una agencia de cooperación internacional con la cual se realizaron sesiones de trabajo con grupos de ciudadanos en donde se establecieron las necesidades de información que requiere conocer la ciudadanía sobre el presupuesto. A partir de ese año, el contenido del folleto ha sido mejorado poco a poco pero por solicitud de los jefes, pero siempre manteniendo el contenido sustantivo señalado por los grupos de trabajo iniciales".

Peer Reviewer

Opinion: I choose not to review this question

Comments: No tengo forma de verificar esta respuesta.

Government Reviewer

Opinion: Agree

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:

-Ministerio de Hacienda. Presupuesto Nacional. Ley de Presupuesto 2019. Folleto Ley del Presupuesto Nacional:  
[https://www.hacienda.go.cr/docs/5c10131628834\\_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5c10131628834_Folleto%20LEY%20de%20presupuesto%20Nacional%202019.pdf)

- Ministerio de Hacienda. Presupuesto Nacional. Proyecto de Presupuesto 2019. Folleto Proyecto de Ley de Presupuesto Nacional 2019:  
[https://www.hacienda.go.cr/docs/5b88709f27892\\_Folleto%20Presupuesto%20Nacional%202019.pdf](https://www.hacienda.go.cr/docs/5b88709f27892_Folleto%20Presupuesto%20Nacional%202019.pdf)

Comment:

El documento ciudadano se publica en las etapas de formulación y aprobación del presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer



Opinion: Agree

Comments: También se elabora un folleto relacionado con el informe de fin de periodo (YER)

Researcher Response

Gracias por el comentario. Efectivamente se elabora un folleto del YER (Ver

[https://www.hacienda.go.cr/docs/5afdde89bab6c\\_Informe%20resultados%20fisicos%20y%20financieros%20del%20ejercicio%20economico%202017.pdf](https://www.hacienda.go.cr/docs/5afdde89bab6c_Informe%20resultados%20fisicos%20y%20financieros%20del%20ejercicio%20economico%202017.pdf)).

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:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

-Ministerio de Hacienda. Cifras Fiscales y Estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Comment:

Se presenta la información de los gastos por clasificación económica. Un ejemplo específico es el informe de Septiembre de 2018 (Ver versión en excel [https://www.hacienda.go.cr/docs/5bca5a41f35c7\\_09%20Setiembre%2018.xls](https://www.hacienda.go.cr/docs/5bca5a41f35c7_09%20Setiembre%2018.xls))

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:

Economic classification

Source:

-Ministerio de Hacienda. Cifras Fiscales y Estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Comment:

Se presenta la información de los gastos por clasificación económica. Un ejemplo específico es el informe de Septiembre de 2018 (Ver versión en excel [https://www.hacienda.go.cr/docs/5bca5a41f35c7\\_09%20Setiembre%2018.xls](https://www.hacienda.go.cr/docs/5bca5a41f35c7_09%20Setiembre%2018.xls))

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:**

d. No, the In-Year Reports do not present actual expenditures by program.

**Source:**

-Ministerio de Hacienda de Costa Rica. Cifras fiscales y estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

**Comment:**

Los informes mensuales no muestran los gastos por programa; sin embargo, se presentan los ingresos y gastos en términos generales con información simple y acumulada por mes.

**Peer Reviewer**

Opinion: Agree

Comments: El siguiente parrafo se toma del website de Hacienda lo cual muestra que no se da detalle a nivel de programa. A continuación se presenta la información correspondiente a la ejecución mensual acumulada del Presupuesto Nacional. En cada archivo se incluye información de los ingresos así como del gasto de los 27 títulos presupuestarios y a nivel total por clasificación económica y a nivel institucional.  
<https://www.hacienda.go.cr/contenido/15104-ejecucion-del-presupuesto>

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:**

-Ministerio de Hacienda de Costa Rica. Cifras fiscales y estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del

Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Comment:

Se presenta información comparativa de los gastos respecto al mismo periodo de años anteriores. Por ejemplo, para el del mes de septiembre se encuentra la información correspondiente desde el 2012 hasta el 2018 (Ver versión en excel [https://www.hacienda.go.cr/docs/5bca5a41f35c7\\_09%20Setiembre%2018.xls](https://www.hacienda.go.cr/docs/5bca5a41f35c7_09%20Setiembre%2018.xls))

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:

-Ministerio de Hacienda de Costa Rica.Cifras fiscales y estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Comment:

Los informes mensuales, presentan los ingresos por categoría (tributario y no tributario), tanto en cifras simples como acumuladas. Por ejemplo los datos de septiembre 2018 (ver [https://www.hacienda.go.cr/docs/5bca5a41f35c7\\_09%20Setiembre%2018.xls](https://www.hacienda.go.cr/docs/5bca5a41f35c7_09%20Setiembre%2018.xls)), que se complementa con el boletín en versión pdf, página de la 2 a la 4 (ver [https://www.hacienda.go.cr/docs/5bca5a507dbcf\\_Boletin%20Setiembre%202018.pdf](https://www.hacienda.go.cr/docs/5bca5a507dbcf_Boletin%20Setiembre%202018.pdf))

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:

-Ministerio de Hacienda de Costa Rica.Cifras fiscales y estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Comment:

En los informes entregados durante el año, se presenta información de las fuentes reales de todos los ingresos, por ejemplo ver septiembre 2018 ([https://view.officeapps.live.com/op/view.aspx?src=https://www.hacienda.go.cr/docs/5bca5a41f35c7\\_09%20Setiembre%2018.xls](https://view.officeapps.live.com/op/view.aspx?src=https://www.hacienda.go.cr/docs/5bca5a41f35c7_09%20Setiembre%2018.xls) hoja denominada "Ingresos"). El rubro de "otros ingresos" que no se desagrega representa menos de un 3%.

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:

-Ministerio de Hacienda de Costa Rica. Cifras fiscales y estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Comment:

La comparación se realiza con el mismo periodo de años anteriores. Por ejemplo para el mes de septiembre 2018 se presenta información desde 2012 hasta el 2018 (ver excel [https://www.hacienda.go.cr/docs/5bca5a41f35c7\\_09%20Setiembre%2018.xls](https://www.hacienda.go.cr/docs/5bca5a41f35c7_09%20Setiembre%2018.xls)).

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:

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

Source:

-Ministerio de Hacienda. Cifras Fiscales y Estadísticas. Gobierno Central. Sección Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central y Sección Financiamiento Interno del Gobierno Central : <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Comment:

En la sección de "Cifras Fiscales y Estadísticas del Gobierno Central", se presenta información del pago de los intereses de deuda interna y externa, que se puede observar por ejemplo en el informe mensual de septiembre 2018 (ver documento en versión Excel:

[https://www.hacienda.go.cr/docs/5bca5a41f35c7\\_09%20Setiembre%2018.xls](https://www.hacienda.go.cr/docs/5bca5a41f35c7_09%20Setiembre%2018.xls)). En el la sección Financiamiento Interno del Gobierno Central, se puede encontrar información sobre la deuda neta contraída a la fecha (Ver [https://www.hacienda.go.cr/docs/5c5b3416c8a6e\\_finangob%202018.xls](https://www.hacienda.go.cr/docs/5c5b3416c8a6e_finangob%202018.xls)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

-Ministerio de Hacienda. Cifras Fiscales y Estadísticas. Gobierno Central. Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central: <https://www.hacienda.go.cr/contenido/139-cifras-mensuales-de-ingresos-gastos-y-financiamiento-del-gobierno-central>

Comment:

En cada documento por mes, se encuentra información sobre el financiamiento interno y externo Si bien se presenta información de los intereses pagados por deuda externa e interna, no hay información de la tasa de interés ni del perfil amortización de la deuda.

ver planillas excel: [https://view.officeapps.live.com/op/view.aspx?](https://view.officeapps.live.com/op/view.aspx?src=https://www.hacienda.go.cr/docs/5bca5a41f35c7_09%20Setiembre%2018.xls)

src=[https://www.hacienda.go.cr/docs/5bca5a41f35c7\\_09%20Setiembre%2018.xls](https://www.hacienda.go.cr/docs/5bca5a41f35c7_09%20Setiembre%2018.xls)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Se confirma la respuesta D dado que la información presentada es sobre nueva deuda, no deuda acumulada.

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:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

Comment:

Según lo mencionado en la pregunta MYR-1, el documento no se produce.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. No, expenditure estimates have not been updated.

Source:

Comment:

Según lo mencionado en la pregunta MYR-1, el documento no se produce.

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:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

Comment:

Según lo mencionado en la pregunta MYR-1, el documento no se produce.

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:

None of the above

Source:

Comment:

Según lo mencionado en la pregunta MYR-1, el documento no se produce.

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:

Comment:

Según lo mencionado en la pregunta MYR-1, el documento no se produce.

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:

d. No, revenue estimates have not been updated.

Source:

Comment:

Según lo mencionado en la pregunta MYR-1, el documento no se produce.



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:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Comment:

Según lo mencionado en la pregunta MYR-1, el documento no se produce.

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:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Comment:

Según lo mencionado en la pregunta MYR-1, el documento no se produce.

Peer Reviewer  
Opinion: Agree

Comments: Aun si se considerara el documento publicado como un MYR , el mismo solo detalla ejecucion de gastos y no de ingresos.

Government Reviewer  
Opinion: Agree

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:

Comment:

Según lo mencionado en la pregunta MYR-1, el documento no se produce.

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:

-Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

De la página 37 a la 58, se encuentran los datos de los egresos del gobierno central con datos del monto autorizado y el monto ejecutado (Cuadro 3.5). Además, se encuentran los informes por entidad en los que se realiza una valoración de los resultados alcanzados a nivel de metas y ejecución del presupuesto asignado a cada uno de los programas (Ver <https://www.hacienda.go.cr/contenido/14371-informe-anual-de-evaluacion-2017>)

Peer Reviewer

Opinion: Agree

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:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

-Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

El Informe de fin de año denominado "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017" presenta información de los gastos mediante dos clasificaciones: clasificación administrativa (página 38 a la 44) y la clasificación económica (página de la 44 a la 52). No hay clasificación funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Source:

-Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

El Informe de fin de año denominado "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017" presenta información de los gastos mediante dos clasificaciones: clasificación administrativa (página de la 38 a la 44) y la clasificación económica (página de la 44 a la 52). No hay clasificación funcional.

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:

c. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el "Informe Anual de Evaluación 2017", cuadro 3.13 de la página 54, se presenta el monto autorizado y ejecutado de los recursos de crédito público externo para programas del Ministerio de Obras Públicas y Transporte. Por ejemplo, para programas como de Infraestructura Vial, de Red Vial Cantonal, de infraestructura de transporte, de Rehabilitación y Ampliación de la Ruta N° 32 etc. Más allá, se limita a presentar los logros de los programas a través de indicadores, pero como tal, no presenta el monto del gasto.

Peer Reviewer

Opinion: Agree

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:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017: [https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017", se presenta la información sobre los niveles aprobados y el resultado real de los ingresos de la página 19 a la 37 (Ver resumen en el cuadro 3.2 de la página 25).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017: [https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el cuadro 3.2 de la página 25 del documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017", se presenta información de los ingresos por categoría (tributarios y no tributarios).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017: [https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017", cuadro 3.2 de la página 25, se presenta la información de las fuentes individuales para los ingresos. Par los ingresos tributarios existe una clasificación denominada "Otros tributarios" que representa un 0,38%. Por otra parte, los ingresos no tributarios, no se desagregan por fuente de ingreso pero representan tan solo un 1.58%. Ambos rubros no superan el 2% de los ingresos totales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017: [https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017", en las páginas 36 y 37, se presenta información sobre el monto de préstamos nuevos (tanto presupuestado como liquidado) y si acaso la deuda fue externa e interna (ver Cuadro 3.4 de la página 36). En la página 53 a la 58, se presenta información sobre recursos externos. Finalmente en el cuadro 3.8 de la página 46, se presenta información acerca de los pagos de intereses de la deuda.

Dado que se ven diferencias para 3 de los 6 elementos, la calificación es C (falta información de la deuda total, el perfil de amortización y tasas de

interés)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Whether the debt is domestic or external  
The amount of net new borrowing required during the budget year  
The interest payments on outstanding debt for the budget year

Source:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2017", en las páginas 36 y 37, se presenta información sobre el monto de préstamos nuevos (tanto presupuestado como liquidado) y si acaso la deuda fue externa e interna (ver Cuadro 3.4 de la página 36). En la página 53 a la 58, se presenta información sobre recursos externos. Finalmente en el cuadro 3.8 de la página 46, se presenta información acerca de los pagos de intereses de la deuda. Dado que se ven diferencias para 3 de los 6 elementos, la calificación es C (faltan la deuda total, perfil de amortización y tasas de interés).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

- Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:

[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el Informe de resultados físicos de los Programas Ejercicio Económico 2017, no se presentan las diferencias entre los pronósticos originales y el dato real, únicamente lo que se presenta es una descripción del contexto macroeconómico 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

None of the above

Source:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el Informe de resultados físicos de los Programas Ejercicio Económico 2017, no se presentan las diferencias entre los pronósticos originales y el dato real, únicamente lo que se presenta es una descripción del contexto macroeconómico 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

-Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

Comment:

En el informe de fin de año, no se presenta información sobre la estimaciones de datos no financieros.



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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:**

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

**Source:**

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Informe de resultados físicos de los Programas Ejercicio Económico 2017:  
[https://www.hacienda.go.cr/docs/5a941f39a7e91\\_Informe%20Consolidado%202017.pdf](https://www.hacienda.go.cr/docs/5a941f39a7e91_Informe%20Consolidado%202017.pdf)

**Comment:**

En el informe de fin de año de la página 71 a la 84, se presenta información no financiera clasificada por unidad administrativa y por programa junto a una discusión narrativa.

Para el OBS 2017, el informe de fin de año, páginas de la 87 a la 95, presenta información no financiera clasificada por unidad administrativa y por programa, pero no hay una explicación narrativa (solo presenta un cuadro con el indicador, la meta y el resultado).

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:

c. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

Source:

Ministerio de Hacienda. Informe Anual de Evaluación 2017. Título Presupuestario: <https://www.hacienda.go.cr/contenido/14371-informe-anual-de-evaluacion-2017>

Comment:

En los informes de fin de año por institución, se presenta algo de información sobre los fondos destinados a las políticas que benefician las poblaciones en condición de pobreza. Por ejemplo, en el Informe del Ministerio de Educación, en el cuadro 3.1.4 de la página 13, se presentan las cantidades programadas y alcanzadas sobre el número de becas de preescolar y primaria asignadas a la población en pobreza y vulnerabilidad (ver [https://www.hacienda.go.cr/docs/5a8c63fb39226\\_210.pdf](https://www.hacienda.go.cr/docs/5a8c63fb39226_210.pdf))

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:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de la Administración Financiera de la República y Presupuestos Públicos. Transitorio IV: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

Comment:

Como se mencionó en la pregunta 33, los fondos extrapresupuestarios no se incluyen dentro del presupuesto nacional; por lo tanto, no se estiman las diferencias entre las estimaciones originales de fondos extrapresupuestarios y las reales. Según el artículo 18 de la ley N°8131, los ingresos y gastos de los fondos extrapresupuestarios son aprobados por la Contraloría General de la República.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

Comment:

No se incluye un Informe Financiero dentro del Informe de Fin de Año, ni se publica por separado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Comments: El Ministerio de Hacienda remite los informes de cierre de cada año a la Contraloría General de la República, entre los informes, se remiten los estados financieros que elabora la Contabilidad Nacional, adjunto sitio en internet de la CGR en donde se publican.

<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2018/contabilidad-nacional-18.zip> Me gustaría saber si con este informe emitido por la Contabilidad Nacional, se cumple con lo indicado en la pregunta 96?

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:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

-Contraloría General de la República. Documentos. Memoria Anual. Memoria Anual 2017:

<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

Comment:

La EFS tiene la potestad de realizar cualquier tipo de auditoría, esto según el artículo 21 de la Ley Orgánica de la Contraloría General de la República. En el documento "Memoria Anual 2017" en la página 253 (A-26) del Anexo 2, presenta un resumen de los informes de auditoría que fueron emitidos durante el 2017 por la Contraloría General de la República. En el documento, se encuentran auditorías de los tres tipos que se solicita en esta pregunta, además de auditorías de carácter especial.

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:**

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

**Source:**

-Contraloría General de la República. Documentos. Memoria Anual. Memoria Anual 2017:

<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

-Consulta al Área de Fiscalización del Sistema de Administración Financiera de la Contraloría General de la República (marzo, 2019)

**Comment:**

En el documento "Memoria Anual 2017" en la página 169, se menciona que la hacienda pública en 2017 "estuvo referida a presupuestos públicos por ¢23,8 billones con un componente de gobierno central del 37% y 63% del sector descentralizado (...). Estos recursos estarían siendo ejecutados por 266 instituciones públicas y fideicomisos". Además, en la página 72, se menciona que "se alcanza una cobertura de fiscalización acumulada del PND de 80,2% (¢7,4 billones), en relación con el total de recursos estimados para el cuatrienio 2015-2018 (¢9,2 billones)".

En la página 53, se menciona que el total de gastos revisados ascendió a ¢7.861.606, millones, el cual, representa el 95,7% del total de gastos del periodo que fue por ¢8.216.356 millones.

Peer Reviewer  
Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: El termino expenditures no es sinonimo de expenses. LAs cifras reportadas por el investigador se refieron a los egresos totales. Si se asume que el porcentaje de auditoraje para expenditures se mantiene, la respuesta es adecuada.

Government Reviewer  
Opinion: Agree

**Researcher Response**

La Contraloría audita los recursos fiscales en general, por ende ambos tipos de gastos. Por ejemplo en las auditorías operativas, "Evalúa la eficacia, eficiencia y economía (o al menos uno de estos aspectos) con que la entidad, programa, proyecto, unidad, proceso o actividad del sujeto fiscalizado, utiliza los recursos públicos, para el desempeño de sus cometidos". Además, en la memoria anual menciona "La contención del gasto usualmente incide más en los gastos de capital y eso afecta la competitividad del país y el bienestar general. La política de contención del gasto es paliativa y de poco alcance, no es la solución permanente... Debe entonces buscarse la eficiencia en el gasto, hacer más con menos, en un marco de buen funcionamiento y prestación adecuada de servicios del Estado" (p. 44), por lo que se entiende que estos gastos también son auditados.

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:**

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

**Source:**

-Consulta al Área de Fiscalización del Sistema de Administración Financiera de la Contraloría General de la República (marzo, 2019)

-Contraloría General de la República. Documentos. Memoria Anual. Memoria Anual 2017:

<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

**Comment:**

De acuerdo a la consulta realizada al rea de Fiscalización del Sistema de Administración Financiera de la Contraloría General de la República, "no existe una partida dentro del Presupuesto de la República en la cual, se registren de gastos extrapresupuestarios que se realicen, por lo tanto no se puede hablar de un porcentaje de revisión de ese tipo de erogaciones" debido a lo que se menciona en la pregunta 33. No obstante, debe señalarse que si en el curso de la auditoría se identifica que se efectuaron gastos extrapresupuestarios, los mismos se revisan en un 100% y los resultados se incluyen en la Memoria Anual.

Al respecto, en la Segunda Parte de la Memoria Anual del año 2017 (punto 1.3.2 Cumplimiento del principio de universalidad e integridad, página 60), se comentó lo relacionado con las inversiones efectuadas por el Ministerio de Hacienda en el Banco Crédito Agrícola del Cartago, por un monto total de ¢100.000 millones y US\$50 millones, las cuales, constituyeron gastos extrapresupuestarios de ese periodo.

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:**

-Contraloría General de la República. Documentos. Memoria Anual. Memoria Anual 2017:

<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2017/memoria-anual-2017.pdf>

**Comment:**

No se incluye un resumen ejecutivo en la Memoria Anual 2017, se presenta una introducción y algunas discusiones generales, pero no se llega a calificar como un resumen ejecutivo.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Comments: A mi parecer lo discutido en la seccion de introduccion de la seccion CAPÍTULO I. DICTAMEN DE LA LIQUIDACIÓN DE INGRESOS Y EGRESOS DEL PRESUPUESTO DE LA REPÚBLICA, tiene elementos basicos de un resumen ejecutivo.

Government Reviewer

Opinion: Agree

Researcher Response

Después de discutir con el IBP, y de acuerdo con la metodología y la coherencia con otros países, la respuesta se mantiene como 'B'

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:

Consulta a la Dirección General de Presupuesto Nacional, Unidad de Gestión Presupuestaria, Ministerio de Hacienda de Costa Rica (abril, 2019)

Comment:

En la consulta del 2017, se mencionaba que "la Contraloría General de la República (CGR) envía a cada una de las instituciones o unidades las observaciones y recomendaciones con respecto a la ejecución del presupuesto, luego, cada institución le responde cómo van a acatar las recomendaciones...es una comunicación bilateral que no se realiza públicamente". En la consulta 2019, mencionan que "no se pone a disposición las gestiones que se realizan para dar trámite a los informes que emitan la CGR o la Auditoría Interna del Ministerio de Hacienda"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. Yes, the SAI or legislature reports publicly on most audit recommendations.

Source:

Contraloría General de la República de Costa Rica. (2017). Reporte sobre información útil relacionada con el seguimiento de las disposiciones y recomendaciones emitidas por la Contraloría General de la República: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/seguimiento-disposiciones/2017/seguimiento-disposiciones-2017.pdf>

Comment:

El documento "Reporte sobre información útil relacionada con el seguimiento de las disposiciones y recomendaciones emitidas por la Contraloría General de la República" presenta la información sobre recomendaciones de la auditoría presentado por la Contraloría General de la República.

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:

Comment:

Si bien existe el Departamento de Análisis Presupuestario que brinda apoyo especializado a la Asamblea Legislativa en asuntos del presupuesto, asesora en materia presupuestaria a la Comisión Permanente Especial para el Control de los Ingresos y el Gasto Públicos (artículo 89 del Reglamento de la Asamblea Legislativa) y se encarga de la "vigilancia y fiscalización permanente de la Hacienda Pública", no cuenta con la independencia que se busca en la IFI, ni publica los informes tradicionalmente elaborados por una IFI. Tampoco la Contraloría General de la República, puede considerarse como IFI conforme a los criterios de la OBS.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

**Comment:**

No hay evidencia de una IFI en Costa Rica.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Comment:

No hay evidencia de una IFI en Costa Rica.

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:

n/a

Comment:

Los asesores del Departamento de Análisis Presupuestario de la Asamblea Legislativa asisten a las sesiones de la Comisión de Asuntos Hacendarios en la que brinda asesoría contable con respecto al presupuesto y de la Comisión de Gasto Público en la que brindan asesoría sobre la liquidación del presupuesto. Sin embargo, como se mencionó en la pregunta 103, el Departamento de Análisis Presupuestario no tiene la independencia que se busca en la IFI, ni publica los informes tradicionalmente elaborados por una IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

n/a

Comment:

La Legislatura no debate la política presupuestaria antes de la presentación de la Propuesta de Presupuesto del Ejecutivo.

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:

Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Título XIII: La Hacienda Pública. Capítulo I: El Presupuesto de la República. Artículo 178:  
[http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

Comment:

De acuerdo con el artículo 178 de la Constitución Política de Costa Rica, el Poder Legislativo recibe la Propuesta de Ley del Presupuesto de la

República el 01 de setiembre, es decir, tres meses antes de que se apruebe y cuatro meses antes de que inicie el año presupuestario. Con respecto a la Propuesta de Presupuesto para el año 2019, la Legislatura recibió el proyecto el 31 de agosto del 2018 (Ver pregunta EBP-1b de la Sección 1 de esta Encuesta).

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:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Título XIII: La Hacienda Pública. Capítulo I: El Presupuesto de la República. Artículo 178:

[http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento de la Asamblea Legislativa.

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=46479](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=46479)

**Comment:**

El artículo 178 de la Constitución Política de Costa Rica, establece que el Presupuesto debe estar aprobado a más tardar el 30 de noviembre del año anterior al año presupuestario (un mes antes de que inicie el año presupuestario). Además, se fundamenta en los artículos 178 y 179 del Reglamento de la Asamblea Legislativa. El Presupuesto de 2019 fue aprobado por la legislatura el 27 de noviembre de 2018 (Ver EB-1b.).

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:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de la Administración Financiera de la República y Presupuestos Públicos. Artículo 39: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Título XIII: La Hacienda Pública. Capítulo I: El Presupuesto de la República. Artículo 179: [http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

Comment:

De acuerdo con el artículo 39 de la Ley de la Administración Financiera de la República y Presupuestos Públicos, la Asamblea Legislativa no puede aumentar los gastos presupuestarios, salvo cuando se fijen las nuevas rentas o ingresos necesarios.

"ARTÍCULO 39.- Delimitación de facultades en materia presupuestaria

La iniciativa de los presupuestos corresponde al Poder Ejecutivo. La Asamblea Legislativa no podrá aumentar los gastos propuestos por el Poder Ejecutivo, salvo que fije las nuevas rentas o los ingresos necesarios a los presupuestados que hayan de cubrirlos, previo informe de la Contraloría General de la República sobre la efectividad fiscal."

Además el artículo 179 de la Constitución Política de Costa Rica, establece que el Poder Legislativo sólo puede aumentar los gastos cuando se señalen los nuevos ingresos con que se cubrirán.

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:

-Asamblea Legislativa República de Costa Rica. Trámite de la Ley y Control Político. Actas: Comisión permanente Asuntos Hacendarios: <http://www.asamblea.go.cr/glcp/SitePages/ConsultaActasComisiones.aspx> (sesión ordinaria, 17 de octubre 2018)

-Periódico "El Financiero": <https://www.elfinancierocr.com/economia-y-politica/diputados-aprueban-en-primer-debate-presupuesto/WDXHHLUVBJC6XKVL7TLINIVXII/story/>

-Periódico "La Nación": <https://www.nacion.com/el-pais/politica/aprobado-presupuesto-nacional-2019-con-rebajas-por/WQKMYTTWVJD7RMT2RDHHPDAOME/story/>

-Periódico "Diario Extra": <https://www.diarioextra.com/Noticia/detalle/376355/diputados-ratifican-presupuesto-del-2019>

-Periódico "El País": <https://www.elpais.cr/2018/11/27/presupuesto-ordinario-de-la-republica-2019-queda-en-firme-tras-votacion-en-el-congreso/>

Comment:

Las noticias de periódicos de Costa Rica, evidencian las reducciones en diferentes partidas aplicadas por la Comisión de Asuntos Hacendarios y aprobadas por el plenario. Además, se incluye el acta del 17 de octubre 2018 de la Comisión de Asuntos Hacendarios, sobre la moción del diputado Jonathan Prendas para recortar en 10.000 millones de colones el Fondo de Especial de Educación Superior.

En la nota del periódico la Nación, menciona "el plan de gastos se aprobó en el plenario tal como llegó a ese órgano, con rebajas por casi ₡15.000 millones aplicadas a la propuesta en el trámite de la Comisión de Asuntos Hacendarios del Congreso". Más adelante, Erwen Masís, jefe de la Unidad Social Cristiana, menciona "la Asamblea y el plenario respetaron lo analizado, lo recomendado por la Comisión de Hacendarios, de manera que no se abrió el plenario y se mantuvieron los recortes aprobados en esa comisión",

En la nota del periódico "El Financiero" menciona "Los congresistas hicieron importantes recortes en medio de una crisis fiscal que a octubre de este año alcanzaba el 5% del Producto Interno Bruto (PIB)"

En la nota del periódico "Diario Extra", mencionan "tal como se informó, los legisladores aplicaron rebajas en diferentes partidas por un monto de ₡14.890 millones que se destinaron al pago de la deuda pública, razón por la cual el monto original no cambia"

En síntesis, los recortes por casi ₡15.000 se aplicaron en la Comisión Permanente de Asuntos Hacendarios y fueron aprobados por el plenario dadas las recomendaciones de la Comisión.

Además, se agrega el acta de la moción del Jonathan Prendas para reducir por 10.000 millones de colones el Fondo Especial para la Educación Superior.

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:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento de la Asamblea Legislativa. Artículos 66 y 178: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=46479](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=46479)  
-Asamblea Legislativa de la República de Costa Rica. Trámite de la ley y control político. Dictamen Afirmativo de Minoría Expediente N° 20965: [http://www.asamblea.go.cr/glcp/doc\\_relevantes\\_de\\_actas/D.A.Minoría.%20Presupuesto.%20Exp.%2020.964.pdf](http://www.asamblea.go.cr/glcp/doc_relevantes_de_actas/D.A.Minoría.%20Presupuesto.%20Exp.%2020.964.pdf)  
-Asamblea Legislativa de la República de Costa Rica. Trámite de la ley y control político. Dictamen Afirmativo de Mayoría Expediente N° 20965: [http://www.asamblea.go.cr/glcp/doc\\_relevantes\\_de\\_actas/D.A.Mayor%C3%ADa.%20Presupuesto.%20Exp.%2020.964.pdf](http://www.asamblea.go.cr/glcp/doc_relevantes_de_actas/D.A.Mayor%C3%ADa.%20Presupuesto.%20Exp.%2020.964.pdf)  
- Periódico "La Nación": <https://www.nacion.com/el-pais/politica/aprobado-presupuesto-nacional-2019-con-rebajas-por/WQKMYTTWVJD7RMT2RDHHPDAOME/story/>

**Comment:**

Según el Artículo 66, inciso c) del Reglamento de la Asamblea Legislativa, la Comisión de Asuntos Hacendarios se encarga de analizar los presupuestos nacionales y los asuntos de Hacienda. De acuerdo a la nota del periódico La Nación, el "trámite en Comisión de Hacendarios del Congreso significó que los diputados quitaran varias partidas a las universidades, el Poder Judicial, a Migración y otras instituciones, para destinar

esos fondos al pago de deuda", lo que evidencia el rol que tiene dicha Comisión en el análisis del presupuesto. Además, en el artículo 178, se establece que deberán rendir un dictamen a más tardar el 25 de octubre. En esta ocasión, la Comisión recomendó acoger los dictámenes afirmativos de minoría y mayoría, dados el 18 y 25 de octubre respectivamente. Lo anterior, evidencia que la Comisión tuvo al menos un mes para examinar la Propuesta de Presupuesto del Ejecutivo, el cual fue aprobado el 27 de noviembre del 2018.

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:**

d. No, sector committees did not examine the Executive's Budget Proposal.

**Source:**

-Consulta al Departamento de Análisis Presupuestario de la Asamblea Legislativa (febrero, 2019).

**Comment:**

Las comisiones de diferentes sectores, no examinan la Propuesta del Presupuesto. La única Comisión que lo examina es la de Asuntos Hacendarios.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

d. No, a committee did not examine in-year implementation.

Source:

-Consulta al Departamento de Análisis Presupuestario de la Asamblea Legislativa (febrero, 2019)

Comment:

Las comisiones de la Legislatura no examinan la implementación del presupuesto. El único intento por examinar la implementación y ejecución sucede cuando la Comisión de Asuntos Hacendarios, durante el proceso de una nueva aprobación presupuestaria, consulta a los diferentes ministerios sobre el uso de los recursos del año anterior.

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:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it

does so in practice.

Source:

Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de la Administración Financiera de la República y Presupuestos Públicos. Título V: Subsistema de presupuesto. Capítulo II. Sección II: Ejecución del Presupuesto de la República. Artículo 45: Presupuestos extraordinarios y modificaciones: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

Comment:

En materia de Presupuestos extraordinarios y modificaciones, el Artículo 45 de la Ley de Administración Financiera de la República y Presupuestos Públicos, establece que: "Podrán dictarse presupuestos extraordinarios y modificaciones del presupuesto nacional, según las siguientes consideraciones:

a) Quedan reservados a la Asamblea Legislativa: los que afecten el monto total del presupuesto, los que conlleven un aumento de los gastos corrientes en detrimento de los gastos de capital, las transferencias entre programas presupuestarios, los que afecten el monto total de endeudamiento, las transferencias entre servicios no personales y servicios personales.

b) Quedan reservadas al Poder Ejecutivo todas las modificaciones no indicadas en el inciso anterior, de acuerdo con la reglamentación que se dicte para tal efecto".

En el documento "Exposición de Motivos", página 31, se encuentra un ejemplo de transferencias entre programas presupuestarios por parte del del Ministerios de Obras Públicas y Transportes (MOPT) y el Ministerio de Justicia y Paz (MJP). En el caso del MOPT, "traslada montos de otras partidas para CONAVI, con el fin de financiar obras de la carretera San José-San Ramón por un total de ¢3.016,1 millones". El MJP, por su parte, "reassignó ¢3.200,0 millones de colones hacia el Patronato de Construcciones, Instalaciones y Adquisiciones de Bienes para construir una cocina en el Centro de Atención Integral "Jorge Arturo Montero Castro" y para edificar tres módulos para la población femenina de Limón-Pococí, Pérez Zeledón y Puntarenas". Estas reasignaciones las propone el ejecutivo y deben ser aprobadas por el legislativo.

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:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de la Administración Financiera de la República y Presupuestos Públicos. Título V: Subsistema de presupuesto. Capítulo II. Sección II: Ejecución del Presupuesto de la República. Artículo 45: Presupuestos extraordinarios y modificaciones: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

No hay ingresos excedentes en el 2018, pues el gobierno enfrentó problemas en las finanzas públicas. Sin embargo, la Asamblea es la encargada de aprobar la asignación de ingresos excedentes (Ver <https://www.elpais.cr/2018/09/10/segundo-presupuesto-extraordinario-llega-al-legislativo/>)

Comment:

En el Artículo 45 de la Ley de Administración Financiera de la República y Presupuestos Públicos, sobre establece que "Podrán dictarse



presupuestos extraordinarios y modificaciones del presupuesto nacional según las siguientes consideraciones:

- a) Quedan reservados a la Asamblea Legislativa: i) Los que afecten el monto total del presupuesto. ii) Los que conlleven un aumento de los gastos corrientes en detrimento de los gastos de capital. iii) Las transferencias entre programas presupuestarios. iv) Los que afecten el monto total de endeudamiento. v) Las transferencias entre servicios no personales y servicios personales.
- b) Quedan reservadas al Poder Ejecutivo todas las modificaciones no indicadas en el inciso anterior, de acuerdo con la reglamentación que se dicte para tal efecto.

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:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

**Source:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de la Administración Financiera de la República y Presupuestos Públicos. Título V: Subsistema de presupuesto. Capítulo II. Sección II: Ejecución del Presupuesto de la República. Artículo 45: Presupuestos extraordinarios y modificaciones: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

- Periódico "crhoy" (25 de septiembre, 2018): <https://www.crhoy.com/economia/gobierno-logra-reduccion-en-gasto-por-76-000-millones/>

**Comment:**

Según lo dispuesto en el Artículo 45 de la Ley de Administración Financiera de la República y Presupuestos Públicos, el Ministerio de Hacienda necesita la aprobación de la legislatura antes de reducir el gasto por debajo de los niveles del Presupuesto Aprobado en respuesta a la reducción en los ingresos, lo cual se realiza por medio de los presupuestos extraordinarios. Según la nota del periódico "crhoy", el ejecutivo "presentó una rebaja de 32 mil millones de colones en el segundo presupuesto extraordinario, el cual ya contiene una rebaja inicial de 19 mil millones de colones. Este monto se suma al ahorro de 25 mil millones aplicado en el primer presupuesto extraordinario que fue aprobado por los legisladores".

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:**

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

**Source:**

- Asamblea Legislativa de Costa Rica. Trámite de la Ley y Control Político. Actas: Actas de las Comisiones. Comisión Permanente Especial de Gasto Público. Sesión extraordinaria del 18 de junio 2018 : <http://www.asamblea.go.cr/glcp/SitePages/ConsultaActasComisiones.aspx>  
- Contraloría General de la República Costa Rica. Sala de Prensa CGR. Servicios: <https://www.cgr.go.cr/04-servicios/sala-prensa/boletines-prensa-2018.html>

**Comment:**

Según el artículo 184 de la Constitución Política de Costa Rica, inciso 3, la Contraloría General de la República, debe enviar anualmente a la Asamblea Legislativa, en su primera sesión ordinaria, una memoria del movimiento correspondiente al año económico anterior, con detalles de las labores del Contralor y exposición de las opiniones y sugerencias que éste considere necesarias para el mejor manejo de los fondos públicos. La Contraloría General de la República, el 3 de mayo, expuso en conferencia de prensa los principales resultados de la Memoria Anual 2017 (Ver <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/sala-prensa/boletines/2018/comunicado-memoria-enpsp.pdf>). Sin embargo, fue presentada a la Comisión Permanente Especial de Gasto Públicos el día 07 de Junio de 2018, pero no se publicó un informe con hallazgos y recomendaciones (ver acta del 18 de junio 2018 de la Comisión Permanente Especial de Gasto Público)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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:

Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Título XIII: Hacienda Pública. Capítulo II: La Contraloría General de la República. Artículos 121 y 183:  
[http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

Comment:

El Artículo 121, inciso 12 y el Artículo 183 le confieren a la Asamblea Legislativa la designación del Contralor y Subcontralor General y pueden ser removidos por ella, mediante votación no menor de las dos terceras partes del total de sus miembros.

"ARTICULO 121- Además de las otras atribuciones que le confiere esta Constitución, corresponde exclusivamente a la Asamblea Legislativa: (...) 12) Nombrar al Contralor y Subcontralor Generales de la República;"

" ARTÍCULO 183.- La Contraloría General de la República es una institución auxiliar de la Asamblea Legislativa en la vigilancia de la Hacienda Pública; pero tiene absoluta independencia funcional y administrativa en el desempeño de sus labores.

La Contraloría está a cargo de un Contralor y un Subcontralor. Ambos funcionarios serán nombrados por la Asamblea Legislativa, dos años después de haberse iniciado el período presidencial, para un término de ocho años; pueden ser reelectos indefinidamente, y gozarán de las inmunidades y prerrogativas de los miembros de los Supremos Poderes.

El Contralor y Subcontralor responden ante la Asamblea por el cumplimiento de sus funciones y pueden ser removidos por ella, mediante votación no menor de las dos terceras partes del total de sus miembros, si en el expediente creado al efecto se les comprobare ineptitud o proceder incorrectos."

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:

Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Título XIII: Hacienda Pública. Capítulo II: La Contraloría General de la República. Artículo 183:  
[http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

Comment:

En el Artículo 183 se menciona: (...) El Contralor y Subcontralor responden ante la Asamblea por el cumplimiento de sus funciones y pueden ser removidos por ella, mediante votación no menor de las dos del total de sus miembros, si en el expediente creado al efecto se les comprobare ineptitud o proceder incorrectos"

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:**

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Source:**

Sistema Costarricense de Información Jurídica. Ley Orgánica de la Contraloría General de la República. Artículo 50. Recuperado de: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC)

**Comment:**

El Artículo 50 sobre el Presupuesto Anual, Sección II, menciona: "El Estado, por medio del Presupuesto Nacional, asignará los recursos necesarios para el financiamiento del presupuesto anual de la Contraloría General de la República"

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:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley Orgánica de la Contraloría General de la República. Artículo 21: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC)

- Presentación OLACEF: <http://www.olacefs.com/olacefs-presenta-resultados-de-la-auditoria-coordinada-sobre-ods-en-evento-de-las-naciones-unidas/>

- Revista de la Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores (julio 2018): [http://www.olacefs.com/wp-content/uploads/2018/08/Revista\\_OLACEFS\\_N\\_23-Primer\\_Semestre\\_2018.pdf](http://www.olacefs.com/wp-content/uploads/2018/08/Revista_OLACEFS_N_23-Primer_Semestre_2018.pdf)

Comment:

Sobre la potestad de realizar auditorías, el Artículo 21 de la Ley Orgánica de la Contraloría General de la República, menciona: "La Contraloría General de la República podrá realizar auditorías financieras, operativas y de carácter especial en los sujetos pasivos. Dentro del ámbito de su competencia, la Contraloría General de la República podrá acordar con las entidades fiscalizadoras superiores de otros países, la realización de auditorías individuales o conjuntas, en uno o en varios de ellos, con las salvedades que imponga cada legislación". Por ejemplo, la Contraloría en conjunto con OLACEF, ha realizado auditorías como la de "cooperativa sobre los programas para la reducción de la pobreza" (Ver [http://www.olacefs.com/wp-content/uploads/2018/08/Revista\\_OLACEFS\\_N\\_23-Primer\\_Semestre\\_2018.pdf](http://www.olacefs.com/wp-content/uploads/2018/08/Revista_OLACEFS_N_23-Primer_Semestre_2018.pdf), página 7) o la auditoría coordinada sobre los ODS (ver <http://www.olacefs.com/olacefs-presenta-resultados-de-la-auditoria-coordinada-sobre-ods-en-evento-de-las-naciones-unidas/>), pero para participar en una auditoría de pares queda sujeta a la decisión y legislación de cada país, lo que representa una limitación a su accionar.

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:

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

Source:

Consulta al Área de Fiscalización del Sistema de Administración Financiera de la Contraloría General de la República (marzo, 2019).

Comment:

La Contraloría General de la República de Costa Rica, cuenta con un alto grado de alineamiento con la normativa de la Organización Internacional de Entidades Fiscalizadoras Superiores (INTOSAI) en la que según el acuerdo con la ISSAI 5600 se establece una revisión de pares con el fin de que la Entidad de Fiscalización Superior tenga sus procesos alineados a la normativa de la INTOSAI y que la gestión se realice de acuerdo con esa normativa.

Costa Rica, ha mantenido una participación activa en la OCELAFS, que ha acompañado al país en la realización de auditorías sobre temas específicos, por ejemplo la implementación de auditorías cooperativas sobre programas de reducción de pobreza (Ver [http://www.olacefs.com/wp-content/uploads/2018/08/Revista\\_OLACEFS\\_N\\_23-Primer\\_Semestre\\_2018.pdf](http://www.olacefs.com/wp-content/uploads/2018/08/Revista_OLACEFS_N_23-Primer_Semestre_2018.pdf)) o la auditoría sobre el cumplimiento de los Objetivos de Desarrollo Sostenible (Ver <http://www.olacefs.com/olacefs-presenta-resultados-de-la-auditoria-coordinada-sobre-ods-en-evento-de-las-naciones-unidas/>).

Sin embargo, de acuerdo con la consulta realizada en marzo 2019 al Área de Fiscalización del Sistema de Administración de la Contraloría General de la República, no hay evidencia de que una agencia independiente revise las auditorías, por lo que esta respuesta cambia respecto a la del 2017 (cuando fue B), debido a que en ese momento se identificó un informe de OLACEFS publicado en el 2014 sobre los procesos de la Contraloría. En este sentido, en la OBS 2019 no se identifica un documento similar reciente, y no podría utilizarse el mismo documento (aunque sea de 5 años atrás), ya que no se puede calificar al país en base a la misma información.

La CGR tiene su propio sistema de auditoría interna que actualmente es dirigida por Jorge Suárez Esquivel, Auditor Interno, por medio del

Departamento de División de Fiscalización Operativa (Ver <https://www.cgr.go.cr/01-cgr-transp/organigrama/auditoria-interna.html>). Además, la CGR ha dictado normas y lineamientos para que los organismos del Estado puedan realizar el control interno de sus acciones (Ver <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/auditoria/auditoria-interna/lineamientos-auditoria-interna-10-2018.pdf>).

Peer Reviewer

Opinion: Agree

Comments: Para casos específicos se ha utilizado auditores externos para verificar cifras contables (por ejemplo, en la investigación de Infocoop se utilizó a KPMG)

Government Reviewer

Opinion: Agree

IBP Comment

Se modifica la respuesta de C a B, por considerar el informe de 2014.

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:

-Consulta al Área de Fiscalización del Sistema de Administración Financiera de la Contraloría General de la República (marzo, 2019).  
-Asamblea Legislativa República de Costa Rica. Trámite de la Ley y Control Político. Actas: Comisión Permanente Especial de Gasto Público. Sesiones 19, 21, 21, 24, 26 y 27: <http://www.asamblea.go.cr/glcp/SitePages/ConsultaActasComisiones.aspx>

Comment:

De acuerdo a la consulta al Área de Fiscalización del Sistema de Administración Financiera de la Contraloría General de la República, "la Contraloría va más de cinco veces al año a comparecer a las Comisiones Legislativas". Además, se evidencia la participación de los miembros de la Contraloría como asesores en la Comisión Permanente Especial de Gasto Público, por ejemplo para la sesión 19 (23 de agosto 2018), sesión 20 (23 de agosto 2018), sesión 21 (27 de agosto 2018), la sesión 24 (20 de septiembre 2018), la sesión 26 (27 de septiembre 2018) y la sesión 27 (11 de octubre 2018).

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](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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda (febrero 2019)

Comment:

No existen mecanismos de participación ciudadana en la formulación del presupuesto. De acuerdo con la consulta hecha a la Unidad de Gestión Presupuestaria: "El tema de participación ciudadana es complicado, ya que más del 96% del presupuesto es rígido, es decir, que los gastos que debe cubrir están definidos por leyes o la misma Constitución, lo que solo da un margen de acción de aproximadamente 4% para que el gobierno destine recursos a programas o proyectos específicos".

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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda (febrero 2019)

Comment:

No existen mecanismos de participación ciudadana en la formulación del presupuesto.

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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda (febrero 2019)

Comment:

No existen mecanismos de participación ciudadana en la formulación del presupuesto.



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](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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda de Costa Rica (febrero 2019).

Comment:

De acuerdo con la consulta, "en la página web del Ministerio de Hacienda, se publica la ley aprobada para el año correspondiente, así como información sobre las modificaciones que se le realizan mensualmente y sobre la ejecución del mismo por título presupuestario y clasificación económica. Asimismo, en la página web se encuentran los correos de los funcionarios a cargo de cada uno de los temas indicados así como el correo oficial de la DGPN, con el fin de que si la ciudadanía tiene consultas las pueda realizar por este medio y atenderlas oportunamente". Sin embargo, el mecanismo se orienta a responder consultas pero esto no tiene efecto sobre la implementación del presupuesto.

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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda (febrero 2019).

Comment:

El único mecanismo es vía consultas y con el acceso a la información de los cambios durante el año, pero no hay un intercambio directo de ideas entre el ejecutivo y la ciudadanía.

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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda (febrero 2019).

Comment:

El ejecutivo no interacciona directamente con el público en la etapa de formulación ni en la etapa de ejecución. Solo da acceso a la información mes a mes de la evolución de los presupuesto.

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 there 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:

Comment:

El ejecutivo no interacciona directamente con el público en el proceso presupuestario, solo brinda información mes a mes de la evolución de los presupuesto.

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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda (febrero, 2019)

Comment:

El ejecutivo no interacciona directamente con el público en la etapa de formulación ni en la etapa de ejecución. Solo da acceso a la información mes a mes de la evolución de los presupuesto.

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 taken 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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda (febrero, 2019)

Comment:

No existe una participación activa entre el ejecutivo y la ciudadanía durante el proceso de formulación.

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:

Consulta a la Unidad de Gestión Presupuestaria de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda (febrero, 2019)

Comment:

Conforme a la consulta "Actualmente no hay participación activa entre el ejecutivo y la ciudadanía.

Parte de la estrategia que se quiere implementar en la DGP, es la de presentar los diversos documentos presupuestarios que se elaboran ante grupos de interés de la sociedad, con el fin de que vayan conociendo el proceso presupuestario en Costa Rica y estén mejor informados, pero de momento no se ha implementado".

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](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:

-Consulta a la Unidad de Gestión de Presupuesto de la Dirección General del Presupuesto Nacional, Ministerio de Hacienda (Marzo, 2019).  
- Ministerio de Comercio Exterior de Costa Rica. Transparencia: <http://www.comex.go.cr/transparencia/planes-institucionales/>

Comment:

De acuerdo a una consulta realizada por la Unidad de Gestión de Presupuesto de la Dirección General del Presupuesto Nacional del Ministerio de Hacienda a diferentes ministerios en marzo 2019, se determina que no hay mecanismos de participación en la formulación o implementación del presupuesto por parte de los ministerios, pues si bien tienen espacios para que la ciudadanía haga consultas o comentarios que consideren pertinentes, como por ejemplo el del Ministerio de Comercio Exterior (Ver enlace: <http://www.comex.go.cr/transparencia/planes-institucionales/>), no es un espacio exclusivo y fluido para intercambiar opiniones sobre el presupuesto.

Algunos ejemplos de mecanismos de participación son: "reuniones públicas e intercambios deliberativos en línea, encuestas, grupos de discusión, tarjetas de informe, ejercicios de consulta sobre políticas publicadas y plataformas en línea que los funcionarios del gobierno administran en forma activa para solicitar aportes". Las páginas para enviar comentarios o hacer consultas no se consideran mecanismos de participación para efectos de la OBS.

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:

-Consulta al Departamento de Análisis Presupuestario de la Asamblea Legislativa (2019)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento de la Asamblea Legislativa. Artículo 61 y Artículo 56: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=46479](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=46479)

- Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Artículo 117: [http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

Comment:

1. Se realizan audiencias públicas, en las cuales se discuten las iniciativas de ley y otros asuntos de control político: el público puede presenciar las audiencias pero no pueden dialogar con los implicados ni brindar aportes (Art. 61 del Reglamento de la Asamblea Legislativa y Artículo 117 de la Constitución Política de Costa Rica). En caso de desorden, el Presidente de la Comisión puede ordenar el retiro del público (Artículo 56 del Reglamento de la Asamblea Legislativa).
2. La legislatura invita solo a algunos individuos o grupos para que brinden aportes: no hay participación ciudadana en formulación del Presupuesto, solo el Ministerio de Hacienda, Contraloría General de la República, Ministerio de Planificación Nacional y Jerarcas institucionales (encargados de las instituciones públicas) pueden atestiguar en las audiencias con el fin de cuestionarles sobre la ejecución del presupuesto público del presupuesto anterior (Artículo 56 del Reglamento de la Asamblea Legislativa y Consulta al Departamento de Análisis Presupuestario de la Asamblea Legislativa 2019).
3. No hay otros mecanismos a través de los cuales se reciban contribuciones públicas (Consulta al Departamento de Análisis Presupuestario de la Asamblea Legislativa, 2019).

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:

Consulta al Departamento de Análisis Presupuestario de la Asamblea Legislativa 2019.

Comment:

Los ciudadanos pueden asistir a las sesiones del plenario donde se discute el presupuesto, pero no pueden brindar aportes sobre ningún tema del presupuesto (Ver pregunta 136).

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:

Consulta al Departamento de Análisis Presupuestario de la Asamblea Legislativa (2019)

Comment:

El público no puede brindar aportes en ningún tema del presupuesto (Ver pregunta 136)

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 legislative 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:

Consulta al Departamento de Análisis Presupuestario de la Asamblea Legislativa. (febrero 2019).

Comment:

No existen mecanismos de participación para que los ciudadanos puedan brindar aportes durante las deliberaciones públicas sobre el informe de auditoría.

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:**

-Consulta al Área de Fiscalización del Sistema de Administración Financiera de la Contraloría General de la República (marzo, 2019).

**Comment:**

Aunque existe poco margen de acción para que las personas puedan participar por la misma rigidez del presupuesto, la CGR recopila información de acuerdo con las temáticas funcionales que se vayan abordando, con los cuales se valoran riesgos que sirven de insumo para las auditorías.

Algunos de los mecanismos formales y sistemáticos que existen son:

1. Encuestas ciudadanas (ver resultados de la encuesta: <https://cgrfiles.cgr.go.cr/publico/docsweb/enpsp-2018/index.html>). La Encuesta Nacional de Percepción de los Servicios Públicos, busca es conocer la evolución de la prestación de servicios y los resultados alcanzados en los últimos años. La información obtenida, se contrasta con los cambios en los niveles de gasto público en cada uno de los servicios analizados, con el fin de encontrar el grado de concordancia entre resultados y poder establecer los retos del país en esta materia. Esta información "permite dar un mejor panorama acerca de la calidad del gasto público empleado en su producción y por ende, una conclusión acerca del estado en la eficiencia de los servicios públicos y una clara orientación sobre los retos futuros para su mejora" (Memoria Anual de la Contraloría General de la República, página.8).

2. Denuncias (Ver sitio de denuncia: <https://cgrw01.cgr.go.cr/apex/?p=233:11::NO:11::>)

Además, de acuerdo con la consulta realizada al Área de Fiscalización del Sistema de Administración Financiera de la Contraloría General de la República, se reciben solicitudes de estudios por parte de los señores diputados, los cuales se van incorporando en la programación anual y posteriormente se les informa sobre los resultados. Otros temas que surjan en el camino también se incorporan en una lista y se valora con base en riesgos y los recursos disponibles su incorporación en el Plan Anual Operativo.

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:

Consulta al Área de Fiscalización del Sistema de Administración Financiera de la Contraloría General de la República (marzo, 2019)

Comment:

Si bien, hay una persona que administra la lista de consultas, estas no se hacen públicas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Para asegurar consistencia con otros países, se modifica la respuesta de D a C dado que el denunciante puede dar seguimiento a su denuncia y conocer qué se ha resuelto sobre ella, aunque esta información no se publique de manera general.

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:

Contraloría General de la República. Encuestas Nacionales. Documentos. Encuesta Nacional de los Servicios Públicos: <https://www.cgr.go.cr/03-documentos/publicaciones/encuestas-nac.html>

Comment:

Las diferentes encuestas, como la de febrero del 2018 sobre la Percepción de los Servicios Públicos sirven de insumo para las auditorías o investigaciones de la Contraloría General de la República, pero no hay una participación directa de los ciudadanos.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Comments: La CGR mantiene una línea de denuncias que es comunicada en su sitio web. <https://www.cgr.go.cr/02-consultas/pf/denuncia-electronica.html>

Government Reviewer  
Opinion: Agree

**IBP Comment**

Para asegurar consistencia como la forma de evaluar otro países, el mecanismo de denuncia se considera solamente para la pregunta 140, que refiere a mecanismos para que el publico pueda sugerir auditorías o investigaciones. En consecuencia, se confirma la repuesta B.