

Open Budget Survey 2019

Questionnaire

Peru

April 2020

Country Questionnaire: Peru

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:

De acuerdo con la Decreto Legislativo N° 1276, Decreto Legislativo que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No financiero publicada en el Diario Oficial el 23 de diciembre del 2016, el documento preliminar del presupuesto para el siguiente año fiscal se presenta en abril de cada año.

"Artículo 11. Marco Macroeconómico Multianual y actualización de proyecciones macrofiscales

11.1 El Ministerio de Economía y Finanzas publica cada año el Marco Macroeconómico Multianual, el cual incluye las proyecciones macroeconómicas y los supuestos en que éstas se basan, por un periodo de cuatro (4) años, que comprende el año para el cual se está elaborando el presupuesto del sector público y al menos los tres (3) años siguientes.

11.2 El Ministerio de Economía y Finanzas publica, en abril de cada año en su portal institucional, un informe con la actualización de las principales variables macroeconómicas y fiscales del Marco Macroeconómico Multianual, que se encuentre vigente a la fecha de elaboración del informe. Se actualiza la información respecto de los literales b), c) y e) del artículo 12, que sirve de base para la elaboración del presupuesto del sector público. El informe se hace de conocimiento del Consejo de Ministros.

Comment:

El Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 con la información base para la formulación del Presupuesto del Sector Público 2019 de fecha 27 de abril del 2018, fue presentado y publicado en el portal del Ministerio de Economía y Finanzas el 28 de abril del 2018.

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:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Comment:

El Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 con la información base para la formulación del Presupuesto del Sector Público 2019 de fecha 27 de abril del 2018, fue presentado y publicado en el portal del Ministerio de Economía y Finanzas el 28 de abril del 2018.

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:
28/4/2018

Source:
Informe de Actualización de Proyecciones Macroeconómicas 2018-2021
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Comment:
El Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 con la información base para la formulación del Presupuesto del Sector Público 2019 de fecha 27 de abril del 2018, fue presentado y publicado en el portal del Ministerio de Economía y Finanzas el 28 de abril del 2018.

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:
El Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 con la información base para la formulación del Presupuesto del Sector Público 2019 de fecha 27 de abril del 2018, fue presentado en Conferencia de Prensa y publicado en el portal del Ministerio de Economía y Finanzas el 28 de abril del 2018.

Source:
Nota de Prensa del Ministerio de Economía y Finanzas
<https://www.mef.gob.pe/es/noticias/notas-de-prensa-y-comunicados?id=5671>

Nota de la Agencia Peruana de Noticias - Andina
<https://andina.pe/agencia/noticia-mef-crecimiento-peru-se-afianzara-5-al-2021-y-se-reducira-pobreza-a-18-708223.aspx>

Nota del Diario El Comercio
<https://elcomercio.pe/economia/hara-mef-pbi-crezca-3-6-ano-noticia-515849>

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:

www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Source:

Página web del Ministerio de Economía y Finanzas

www.mef.gob.pe

Información sobre el Marco Macroeconómico Multianual y los Informes de Actualización

<https://www.mef.gob.pe/es/marco-macroeconomico/marco-macroeconomico-multianualmmm>

Comment:

El Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 con la información base para la formulación del Presupuesto del Sector Público 2019 de fecha 27 de abril del 2018, fue presentado y publicado en el portal del Ministerio de Economía y Finanzas el 28 de abril del 2018.

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:

c. No

Source:

Sección de la página web del Ministerio de Economía y Finanzas en donde se publica el Marco Macroeconómico Multianual y el Informe de Actualización

<https://www.mef.gob.pe/es/marco-macroeconomico/marco-macroeconomico-multianualmmm>

Comment:

El Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 no es acompañado de una hoja de cálculo o documento en formato abierto que facilite su rehuso

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:

e. Not applicable (the document is publicly available)

Source:

Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021
www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Comment:

El Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 con la información base para la formulación del Presupuesto del Sector Público 2019 de fecha 27 de abril del 2018, fue presentado y publicado en el portal del Ministerio de Economía y Finanzas el 28 de abril del 2018.

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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:

Informe de Actualización de Proyecciones Macroeconómicas .2018 - 2021

Source:

Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021
www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

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:

Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021
www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Comment:

El Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 no cuenta con una versión ciudadana

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2019

Source:

De acuerdo con la Constitución Política del Perú del año 1993 el proyecto de Ley de Presupuesto Público es enviado al Congreso seis meses antes

del ejercicio fiscal Artículo 78°.- "El Presidente de la República envía al Congreso el proyecto de Ley de Presupuesto dentro de un plazo que vence el 30 de agosto de cada año. En la misma fecha, envía también los proyectos de ley de endeudamiento y de equilibrio financiero. El proyecto presupuestal debe estar efectivamente equilibrado"

El Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019 fue remitido al Congreso el 29 de agosto del 2018
<https://www.mef.gob.pe/es/noticias/notas-de-prensa-y-comunicados?id=5760>

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019 y anexos
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Comment:

El Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019. El año fiscal es año calendario.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:
29/8/2018

Source:

El Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019 fue presentado al Congreso el 29 de agosto del 2018 según consta en las siguientes fuentes

Plataforma web del Congreso

<http://www2.congreso.gob.pe/Sicr/TraDocEstProc/CLProLey2016.nsf/a58ffa1429d6632e052578e100829cc1/13a2021f8458a11d052582f9000d3e1a?OpenDocument>

Nota de Prensa del Ministerio de Economía y Finanzas

<https://www.mef.gob.pe/es/noticias/notas-de-prensa-y-comunicados?id=5760>

Comment:

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:

De acuerdo con la Constitución Política del Perú, la Ley de Presupuesto Público debe ser aprobada por el Congreso y enviada al ejecutivo hasta el 30 de noviembre del año anterior. (Artículo 80)

El Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2019 fue publicado en el Diario Oficial El Peruano el 8 de septiembre del 2018

Comment:

Peer Reviewer

Opinion: Agree

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:

8/9/2018

Source:

El Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2018 fue publicado en el Diario Oficial El Peruano el 8 de septiembre del 2018

También es publicado en la página web del Ministerio de Economía y Finanzas

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Comment:

Peer Reviewer

Opinion:

Comments: Diario Oficial El Peruano 8 septiembre 2018: <https://busquedas.elperuano.pe/download/url/proyecto-de-ley-de-presupuesto-del-sector-publico-para-el-an-proyecto-proyecto-de-ley-1688886-1>

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota del link proporcionado por el revisor externo.

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:

El Proyecto de Ley de Presupuesto del Sector Público para el año fiscal 2018 fue publicado en el Diario Oficial El Peruano el 8 de septiembre del 2018

Source:

Sistema de búsqueda de normas legales del Diario Oficial El Peruano
<https://busquedas.elperuano.pe/>

Comment:

El documento puede ser descargado desde el buscador pero no permite generar un enlace para facilitar la consulta

Peer Reviewer

Opinion: Agree

Comments: <https://busquedas.elperuano.pe/download/url/proyecto-de-ley-de-presupuesto-del-sector-publico-para-el-an-proyecto-proyecto-de-ley-1688886-1>

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota del link proporcionado por el revisor externo.

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.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Presupuesto_2019.pdf

Source:

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Presupuesto_2019.pdf

Exposición de motivos

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Proyecto de Ley de Equilibrio Financiero del Presupuesto del Sector Público para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Equilibrio_Financiero_2019.pdf

Exposición de Motivos Ley de Equilibrio Financiero

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Equilibrio_Financiero_2019.pdf

Proyecto de Ley de Endeudamiento del Sector Público para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf

Exposición de Motivos de Ley de Endeudamiento

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Endeudamiento_2019.pdf

Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Sitio a todos los documentos del Proyecto de Ley
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Se considera también como parte de la información relevante para el EBP el Portal de Transparencia que mantiene el Ministerio de Finanzas y al cual se accede desde la página web del Minsiterio: <https://www.mef.gob.pe/es/> (ir a sección de transparencia económica).

Comment:

Peer Reviewer

Opinion: Agree

Comments: Also, as said before: <https://busquedas.elperuano.pe/download/url/proyecto-de-ley-de-presupuesto-del-sector-publico-para-el-an-proyecto-proyecto-de-ley-1688886-1>

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota del link proporcionado por el revisor externo.

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:

c. No

Source:

El Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019, sus anexos y documentos de sustentos no están disponibles en data abierta

Sitio web del Ministerio de Economía y Finanzas en donde se puede ubicar el Proyecto de Ley, anexos y documentos de sustento

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Comment:

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:

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

Source:

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Presupuesto_2019.pdf

Exposición de motivos

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Proyecto de Ley de Equilibrio Financiero del Presupuesto del Sector Público para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Equilibrio_Financiero_2019.pdf

Exposición de Motivos de la Ley de Equilibrio Financiero

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Equilibrio_Financiero_2019.pdf

Proyecto de Ley de Endeudamiento del Sector Público para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf

Exposición de Motivos de la Ley de Endeudamiento

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Endeudamiento_2019.pdf

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

No se ha publicado versión ciudadana del Proyecto de Ley

Guías y Reportes del Presupuesto Público

<https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: There is a document in the Congress website that might be considered a Citizens budget. Please check if it is compliant with your definition. This document is dated September 8, 2018, same date as the draft budget law is published.

<http://www.congreso.gob.pe/Docs/DGP/Comisiones/files/publicaciones/boletines.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

De acuerdo a la metodología de la OBS, el presupuesto ciudadano correspondiente con el EBP debiera ser publicado por el Ministerio de Economía y Finanzas. Se hace notar que hasta el año 2017 ese documento se publicó en tiempo, pero para los años fiscales 2018 y 2019, el CB para el EBP no se ha publicado. En consecuencia, se mantiene la respuesta B.

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:

De acuerdo con la Constitución Política del Perú (1993) Artículo 80°.- El Ministro de Economía y Finanzas sustenta, ante el Pleno del Congreso de la República, el pliego de ingresos. Cada ministro sustenta los pliegos de egresos de su sector; previamente sustentan los resultados y metas de la ejecución del presupuesto del año anterior y los avances en la ejecución del presupuesto del año fiscal correspondiente. El Presidente de la Corte Suprema, el Fiscal de la Nación y el Presidente del Jurado Nacional de Elecciones sustentan los pliegos correspondientes a cada institución. Si la autógrafa de la Ley de Presupuesto no es remitida al Poder Ejecutivo hasta el treinta de noviembre, entra en vigencia el proyecto de este, que es promulgado por decreto legislativo. Los créditos suplementarios, habilitaciones y transferencias de partidas se tramitan ante el Congreso de la República tal como la Ley de Presupuesto. Durante el receso parlamentario, se tramitan ante la Comisión Permanente. Para aprobarlos, se requiere los votos de los tres quintos del número legal de sus miembros.

La Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019 fue aprobada por el Congreso el 30 de noviembre del 2018
<http://www2.congreso.gob.pe/Sicr/TraDocEstProc/CLProLey2016.nsf/a58ffa1429d6632e052578e100829cc1/13a2021f8458a11d052582f9000d3e1a?OpenDocument>

Ver también:

http://www.leyes.congreso.gob.pe/Documentos/2016_2021/Proyectos_de_Ley_y_de_Resoluciones_Legislativas/PL0328220180829..pdf

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:
30/11/2018

Source:

El proyecto de ley de presupuesto del Sector Público para el año 2019 fue sometido a debate del Pleno del Congreso el 28 de noviembre del 2018 y aprobado el 30 de noviembre del 2018 tal como consta en el expediente del Congreso disponible en
<http://www2.congreso.gob.pe/Sicr/TraDocEstProc/CLProLey2016.nsf/a58ffa1429d6632e052578e100829cc1/13a2021f8458a11d052582f9000d3e1a?OpenDocument>

Comment:

Peer Reviewer

Opinion: Agree

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:

La Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019. fue publicado en el Diario Oficial El Peruano el 6 de diciembre del 2018

Link a la Ley No 30879 en el Diario Oficial El Peruano

<http://elperuano.pe/NormasElperuano/2018/12/06/1720190-1/1720190-1.htm>

Comment:

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:

6/12/2018

Source:

La Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019. fue publicado en el Diario Oficial El Peruano el 6 de diciembre del 2018

Link a la Ley No 30879 en el Diario Oficial El Peruano

<http://elperuano.pe/NormasElperuano/2018/12/06/1720190-1/1720190-1.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

La Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019 fue publicado en el Diario Oficial El Peruano el 6 de diciembre del 2018.

La información puede ser consultada a través de la página web del Diario Oficial El Peruano
<https://diariooficial.elperuano.pe/Normas>

Source:

Link a la Ley No 30879 en el Diario Oficial El Peruano
<http://elperuano.pe/NormasElperuano/2018/12/06/1720190-1/1720190-1.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

<http://elperuano.pe/NormasElperuano/2018/12/06/1720190-1/1720190-1.htm> https://www.mef.gob.pe/index.php?option=com_content&view=article&id=2327&Itemid=101878&lang=es

Source:

Buscador de normas del Diario Oficial El Peruano
<https://busquedas.elperuano.pe/>

Comment:

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:

c. No

Source:

La Ley de Presupuesto del Sector Público para el año fiscal 2019 no está acompañada por información en formato abierto (hoja de cálculo o similar) que permita su reuso tal como se puede ver en el link de la página web del Ministerio de Economía y Finanzas <https://www.mef.gob.pe/es/presupuesto-del-sector-publico/aprobacion-presupuestal/nacional-regional-y-local>

Cabe mencionar que el Ministerio de Economía y Finanzas cuenta con el Portal de Transparencia Económica que permite el seguimiento de los ingresos y gastos de los sectores, pliegos y unidades ejecutoras responsable de la ejecución presupuestal. Dicho portal contiene datos en formato abierto, sin embargo, no permite hacer una comparación entre lo efectivamente publicado en la Ley de Presupuesto y la data contenida en dicho Portal

https://www.mef.gob.pe/index.php/es/?option=com_content&view=category&id=661&Itemid=100143&lang=es

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Answer:

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019.

Source:

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019. publicado el 6 de diciembre del 2018 en el Diario Oficial El Peruano <https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

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:

La Guía de Orientación del Presupuesto para el Año Fiscal 2019 no ha sido publicada en la web del Ministerio de Economía y Finanzas. Sin embargo, hasta el año 2018 el Ministerio produjo dicho documento, tal como se observa en el siguiente link. <https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Just disagree on the comment, but the answer is right. The guide or citizen's budget was published in the same website. The date might be July 2019, I cannot see it in the document but the property of the pdf says last modified in July 2019.

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota del comentario del revisor, pero dado que la publicación del documento referente a 2019 se da luego de la fecha de corte, no se considera para el análisis de esta OBS. Conforme a la metodología de la OBS, el CB del EB tiene el mismo plazo para ser publicado que el EB, que es 3 meses desde que se aprueba la propuesta. En consecuencia, dado que el EB 2019 tiene como plazo para haberse publicado hasta marzo de 2019, ese mismo plazo aplicaría para el CB del EB 2019. Ahora bien, marzo de 2019 está fuera de la fecha de corte de la OBS 2019, razón por la cual se responde a esta pregunta considerando el CB del EB 2018.

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:

FY2018

Source:

Desde el año 2013, el Ministerio de Economía y Finanzas produce la Guía de Orientación del Presupuesto, documento que resume la información del Presupuesto Público de cada año, en un lenguaje ciudadano. Sin embargo para el 2019, dicho documento no ha sido publicado.

Guías del Presupuesto Público

<https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Comment:

Dado que la última versión de la Guía de Orientación del Presupuesto Público es para el año 2018, se utilizará esta última versión para el análisis de esta sección.

Es relevante notar que, si bien en años previos se publicaba también una versión del EBP, eso se ha dejado de hacer en años recientes, y la última versión ciudadana del EBP es correspondiente al año fiscal 2017. No se produjo una versión ciudadana del EBP en 2018 ni en 2019. Ver:

<https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Peer Reviewer

Opinion: Agree

Comments: The CB under evaluation is FY2018 because of the cut-off date of the evaluation. But it could be noted in the report that FY19 is published: https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf Most likely it was published after the evaluation was done as no data was shown in the 2019 document. In any case a remark could be done in the OBS report that this is published though late.

Government Reviewer

Opinion: Disagree

Suggested Answer: FY2019

Comments: Ya existe la Guía al ciudadano 2019 disponible en:

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf

IBP Comment

De acuerdo a la metodología de la OBS, solo se consideran para el análisis documentos publicados a más tardar el 31 de diciembre de 2018. La Guía Ciudadana para 2019 se publicó en 2019, por lo no se utiliza para esta edición de la OBS.

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:

Desde el año 2013, el Ministerio de Economía y Finanzas produce la Guía de Orientación del Presupuesto, documento que resume la información del Presupuesto Público de cada año, en un lenguaje ciudadano. Sin embargo para el 2019, dicho documento no ha sido publicado aun

Guías del Presupuesto Público

<https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

Comments: Check if correct answer as the last publication was done late, maybe in July 2019 for FY2019, not clear. Or you prefer the FY18 as answer, then this was correct.

Government Reviewer

Opinion: Agree

Comments: La respuesta es aplicable para FY2019

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf

IBP Comment

De acuerdo a la metodología de la OBS, solo se consideran para el análisis documentos publicados a más tardar el 31 de diciembre de 2018. La Guía Ciudadana para 2019 se publicó en 2019, por lo no se utiliza para esta edición de la OBS. Se mantiene la respuesta E.

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:
30/1/2018

Source:
Guía de Orientación del Presupuesto para el Año Fiscal 2018
https://www.mef.gob.pe/contenidos/comunicado/ley_presupuesto_2018.pdf

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer: 5/7/2019

Comments: Guía de Orientación del Presupuesto para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf

IBP Comment

De acuerdo a la metodología de la OBS, solo se consideran para el análisis documentos publicados a más tardar el 31 de diciembre de 2018. La Guía Ciudadana para 2019 se publicó en 2019, por lo no se utiliza para esta edición de la OBS. Por esta razón, se mantiene la respuesta 30/01/2018.

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:

Desde el año 2013, el Ministerio de Economía y Finanzas produce la Guía de Orientación del Presupuesto, documento que resume la información del Presupuesto Público de cada año, en un lenguaje ciudadano. Sin embargo para el 2019, dicho documento no ha sido publicado aun

Hemos hecho una solicitud de acceso a la información para corroborar si existe o no el documento para el año 2019 y si será publicado en los próximos días

Source:

Guías y Reportes del Presupuesto

<https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The last publication was done around July 2019

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf The publication date was not clear in the website.

Comments: Please update with the new publication, around July 2019 the years before the CB was published in January.

Government Reviewer

Opinion: Disagree

Suggested Answer: La fecha depende de la

IBP Comment

De acuerdo a la metodología de la OBS, solo se consideran para el análisis documentos publicados a más tardar el 31 de diciembre de 2018. La Guía Ciudadana para 2019 se publicó en 2019, por lo no se utiliza para esta edición dela OBS.

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.mef.gob.pe/contenidos/comunicado/ley_presupuesto_2018.pdf

Source:

Guías - Reportes del Presupuesto Público

<https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Comment:

Peer Reviewer

Opinion: Agree

Comments: And this is the FY2019 CB: https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf

IBP Comment

De acuerdo a la metodología de la OBS, solo se consideran para el análisis documentos publicados a más tardar el 31 de diciembre de 2018. La Guía Ciudadana para 2019 se publicó en 2019, por lo no se utiliza para esta edición dela OBS.

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:

¿EN QUÉ GASTA EL ESTADO? CONOZCA LA LEY DE PRESUPUESTO 2018

Source:

Guía de Orientación del Presupuesto para el Año Fiscal 2018

https://www.mef.gob.pe/contenidos/comunicado/ley_presupuesto_2018.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Para FY19: Guia de Orientacion al Ciudadano, Ley de Presupuestos 2019. Conoce en que gasta el Estado
https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: GUÍA DE ORIENTACIÓN AL CIUDADANO Ley de Presupuesto 2019 CONOCE EN QUÉ GASTA EL ESTADO

IBP Comment

De acuerdo a la metodología de la OBS, solo se consideran para el análisis documentos publicados a más tardar el 31 de diciembre de 2018. La Guía Ciudadana para 2019 se publicó en 2019, por lo no se utiliza para esta edición de la OBS.

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:

Desde el año 2013, el Ministerio de Economía y Finanzas produce la Guía de Orientación del Presupuesto, documento que resume la información del Presupuesto Público de cada año, en un lenguaje ciudadano.

El CB utilizado para la evaluación corresponde al Presupuesto Aprobado para el año fiscal 2018. Para el 2019, dicho documento no ha sido publicado aun.

Source:

Guías - Reportes del Presupuesto Público

<https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Comment:

Peer Reviewer

Opinion:

Comments: Ley de Presupuesto de 2019 https://www.mef.gob.pe/contenidos/presu_public/documentacion/guia_orientacion_ciudadano2019.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: GUÍA DE ORIENTACIÓN AL CIUDADANO Ley de Presupuesto 2019, es el documento que resume la información del Presupuesto Público de cada año, en un lenguaje ciudadano. El CB utilizado para la evaluación corresponde al Presupuesto Aprobado para el año fiscal 2019 https://www.mef.gob.pe/contenidos/presu_public/documentacion/guia_orientacion_ciudadano2019.pdf

Comments: GUÍA DE ORIENTACIÓN AL CIUDADANO Ley de Presupuesto 2019, es el documento que resume la información del Presupuesto Público de cada año, en un lenguaje ciudadano. El CB utilizado para la evaluación corresponde al Presupuesto Aprobado para el año fiscal 2019 https://www.mef.gob.pe/contenidos/presu_public/documentacion/guia_orientacion_ciudadano2019.pdf

IBP Comment

De acuerdo a la metodología de la OBS, solo se consideran para el análisis documentos publicados a más tardar el 31 de diciembre de 2018. La Guía Ciudadana para 2019 se publicó en 2019, por lo no se utiliza para esta edición de la OBS.

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:

FY2018

Source:

La Ley N° 28411, Ley General del Sistema Nacional de Presupuesto indica lo siguiente Artículo 48.- Evaluación en términos financieros a cargo del Ministerio de Economía y Finanzas 48.1 El Ministerio de Economía y Finanzas, a través de la Dirección Nacional del Presupuesto Público, efectúa la Evaluación en términos financieros y en períodos trimestrales, la cual consiste en la medición de los resultados financieros obtenidos y el análisis agregado de las variaciones observadas respecto de los créditos presupuestarios aprobados en la Ley de Presupuesto del Sector Público. 48.2 Dicha Evaluación se efectúa dentro de los treinta (30) días calendario siguientes al vencimiento de cada trimestre, con excepción de la evaluación del cuarto trimestre que se realiza dentro de los treinta (30) días siguientes de culminado el período de regularización.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: GUÍA DE ORIENTACIÓN AL CIUDADANO Ley de Presupuesto 2019, es el documento que resume la información del Presupuesto Público de cada año, en un lenguaje ciudadano. El CB utilizado para la evaluación corresponde al Presupuesto Aprobado para el año fiscal 2019 https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf

IBP Comment

Se agradece el comentario del revisor, pero se hace notar que refiere al CB, y no al IYR que es el documento que se evalúa en esta pregunta.

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:

c. At least every quarter, and within three months of the period covered

Source:

La Ley N° 28411, Ley General del Sistema Nacional de Presupuesto indica lo siguiente Artículo 48.- Evaluación en términos financieros a cargo del Ministerio de Economía y Finanzas 48.1 El Ministerio de Economía y Finanzas, a través de la Dirección Nacional del Presupuesto Público, efectúa la Evaluación en términos financieros y en períodos trimestrales, la cual consiste en la medición de los resultados financieros obtenidos y el análisis agregado de las variaciones observadas respecto de los créditos presupuestarios aprobados en la Ley de Presupuesto del Sector Público. 48.2 Dicha Evaluación se efectúa dentro de los treinta (30) días calendario siguientes al vencimiento de cada trimestre, con excepción de la evaluación del cuarto trimestre que se realiza dentro de los treinta (30) días siguientes de culminado el período de regularización.

Comment:

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:

Evaluación Financiera al Primer Trimestre 2018 (24 Mayo 2018)
Evaluación Financiera al Segundo Trimestre 2018 (15 Agosto 2018)
Evaluación Financiera al Tercer Trimestre 2018 (14 Noviembre 2018)

Source:

La Información está disponible en la web del Ministerio de Economía y Finanzas
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>
Ver informes en "Evaluación Financiera 2018".

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the website but i couldn't find the date of publication. The analyst said that the date of last modification in the properties of the document was used.

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:

Inspección de datos de la página web del Ministerio de Economía y Finanzas utilizando el comando: `javascript:alert(document.lastModified)`, al usar este comando en la página de cada informe trimestral.

Source:

La información está disponible en la página web del Ministerio de Economía y Finanzas
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

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.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Source:

La información está disponible en la página web del Ministerio de Economía y Finanzas.

Los links a cada PDF son:

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_1T2018.pdf

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_3T2018.pdf

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_2T2018.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

La información es presentada en formato pdf, sin embargo, algunos resultados pueden ser consultados a través del Portal de Transparencia Económica del Ministerio de Economía y Finanzas

<https://www.mef.gob.pe/es/seguiamiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Los datos están disponibles y actualizados de forma mensual en el Portal de Datos Abiertos del MEF

<http://datosabiertos.mef.gob.pe/dashboards/20594/PRESU-Y-EJECU-DEL-60068/>

Researcher Response

Si bien existe el Portal de Datos Abiertos del Ministerio de Economía y Finanzas en donde se están incorporando diversos data sets, la pregunta está referida a si la información contenida en el reporte tiene un respaldo en formato abierto que no requiera que el lector o investigador construya los cuadros buscando información en otras páginas. Por ello creo que se debe mantener la respuesta.

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:

La información se encuentra disponible en la página web del Ministerio de Economía y Finanzas
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

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:

EVALUACIÓN FINANCIERA AL TERCER TRIMESTRE DEL PRESUPUESTO DEL SECTOR PÚBLICO AÑO FISCAL 2018
EVALUACIÓN FINANCIERA AL SEGUNDO TRIMESTRE DEL PRESUPUESTO DEL SECTOR PÚBLICO AÑO FISCAL 2018
EVALUACIÓN FINANCIERA AL PRIMER TRIMESTRE DEL PRESUPUESTO DEL SECTOR PÚBLICO AÑO FISCAL 2018

Source:

La información se encuentra disponible en la página web del Ministerio de Economía y Finanzas
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Los links a cada PDF son:

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_1T2018.pdf

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_3T2018.pdf
https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_2T2018.pdf

Comment:

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:

La Evaluación Presupuestal no cuenta con una versión ciudadana

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY2018

Source:

De acuerdo Artículo 8 del Decreto Legislativo N° 1276, que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero, publicado el 23 de diciembre del 2016:

"Artículo 8. Informe de seguimiento de reglas macrofiscales

El Ministerio de Economía y Finanzas, dentro de los treinta (30) días calendario siguientes a la finalización de cada trimestre del año, publica en su portal institucional un informe sobre el grado de avance respecto del cumplimiento de las reglas macrofiscales para el Sector Público No Financiero."

Comment:

Peer Reviewer

Opinion: Agree

Comments: While I agree, I think the MMM issued in August every year is closer to the definition of the MYR. "The MYR should also provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year. Revised estimates in the MYR should reflect both economic and technical changes as well as new policy proposals, including the reallocation of funds between administrative units, with a comprehensive explanation of any estimate adjustments."

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la fuente (source) para esta pregunta sería la siguiente: De acuerdo Artículo 13 del Decreto Legislativo N° 1276, que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero, publicado el 23 de diciembre del 2016: "Artículo 13. Aprobación y publicación del Marco Macroeconómico Multianual 13.1 El Ministerio de Economía y Finanzas remite al Consejo Fiscal, a más tardar el 31 de julio de cada año, el proyecto de Marco Macroeconómico Multianual, para su opinión técnica dentro de los siguientes quince (15) días calendario, previo a la aprobación del Consejo de Ministros. En año de elecciones generales, el Ministerio de Economía y Finanzas debe remitir el citado Marco Macroeconómico Multianual a más tardar el 20 de agosto de dicho año, para su opinión técnica dentro de los siguientes cinco (5) días calendario, previo a la aprobación del Consejo de Ministros. 13.2 El Marco Macroeconómico Multianual es aprobado por el Consejo de Ministros, antes del 30 de agosto de cada año y es publicado íntegramente, junto con el Informe del Consejo Fiscal a que se refiere el párrafo precedente, dentro de los dos (2) días hábiles siguientes a su aprobación, en el diario oficial El Peruano y en el portal institucional del Ministerio de Economía y Finanzas."

IBP Comment

IBP reitera lo indicado por el investigador sobre el uso del Marco Macroeconómico Multianual como MYR para Perú.

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

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

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

Answer:

a. Six weeks or less after the midpoint

Source:

De acuerdo Artículo 8 del Decreto Legislativo N° 1276, que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero, publicado el 23 de diciembre del 2016:

"Artículo 8. Informe de seguimiento de reglas macrofiscales

El Ministerio de Economía y Finanzas, dentro de los treinta (30) días calendario siguientes a la finalización de cada trimestre del año, publica en su portal institucional un informe sobre el grado de avance respecto del cumplimiento de las reglas macrofiscales para el Sector Público No Financiero."

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: De acuerdo Artículo 13 del Decreto Legislativo N° 1276, que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero, publicado el 23 de diciembre del 2016: "Artículo 13. Aprobación y

publicación del Marco Macroeconómico Multianual 13.1 El Ministerio de Economía y Finanzas remite al Consejo Fiscal, a más tardar el 31 de julio de cada año, el proyecto de Marco Macroeconómico Multianual, para su opinión técnica dentro de los siguientes quince (15) días calendario, previo a la aprobación del Consejo de Ministros. En año de elecciones generales, el Ministerio de Economía y Finanzas debe remitir el citado Marco Macroeconómico Multianual a más tardar el 20 de agosto de dicho año, para su opinión técnica dentro de los siguientes cinco (5) días calendario, previo a la aprobación del Consejo de Ministros. 13.2 El Marco Macroeconómico Multianual es aprobado por el Consejo de Ministros, antes del 30 de agosto de cada año y es publicado íntegramente, junto con el Informe del Consejo Fiscal a que se refiere el párrafo precedente, dentro de los dos (2) días hábiles siguientes a su aprobación, en el diario oficial El Peruano y en el portal institucional del Ministerio de Economía y Finanzas."

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:
24/08/2018

Source:
El documento se encuentra publicado en la página web del Ministerio de Economía y Finanzas
https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Comment:
Como información complementaria puede utilizarse el Marco Macroeconómico Multianual actualizado que se publica cada año en el mes de agosto y que incluye actualizaciones de contexto e indicadores macroeconómicos que afectan el desempeño.

Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Y el Informe de Evaluación Financiera al Segundo Trimestre 2018
https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_2T2018.pdf

Peer Reviewer

Opinion: Agree

Comments: You cannot mention el Informe de Evaluación Financiera al Segundo Trimestre 2018
https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_2T2018.pdf As it is the IYR that cannot be used for MYR according to the OBS guidelines. Instead, the MMM Marco Macroeconómico Multianual 2019 - 2022 is a good MYR, though published in August.

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El documento fue publicado en el Diario Oficial El Peruano y en la página web del Ministerio de Economía y Finanzas el 24 de agosto del 2018 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

IBP Comment

IBP ha modificado la fecha para que refleje la fecha de publicación del MMM, considerado MYR.

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:
Inspección del código fuente del documento publicado

Source:

El Informe se encuentra publicado en la página web del Ministerio de Economía y Finanzas
https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the caveat that the publication date is not shown. The report should take this into account to promote to include the publication date in the document as a good practice. This is a problem of almost all budget reports in Peru.

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El documento fue publicado en el Diario Oficial El Peruano y en la página web del Ministerio de Economía y Finanzas el 24 de agosto del 2018 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

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:

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Source:

Página web del Ministerio de Economía y Finanzas,
https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Comment:

Como información complementaria puede utilizarse el Marco Macroeconómico Multianual actualizado que se publica cada año en el mes de agosto y que incluye actualizaciones de contexto e indicadores macroeconómicos que afectan el desempeño.

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Peer Reviewer

Opinion: Agree

Comments: I would use the MMM Marco Macroeconómico Multianual 2019 - 2022 better than "Cumplimiento de reglas fiscales" or together if possible.

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El documento fue publicado en el Diario Oficial El Peruano y en la página web del Ministerio de Economía y Finanzas el 24 de agosto del 2018 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

IBP Comment

Se ha modificado e incluíd la web del MMM, en reemplazo de la del Informe Trimestral:
https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

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:

c. No

Source:

Se presenta un anexo en hoja de cálculo con la información de los gobiernos regionales y locales, pero la mayor parte de la información contenida en el Informe no se encuentra disponible en formato abierto

Informe Trimestral de Reglas Fiscales de Gasto

<https://www.mef.gob.pe/es/reporte-fiscal/informe-trimestral-de-reglas-fiscales-de-gasto>

Reporte de Seguimiento Trimestral de las Finanzas Públicas y del Cumplimiento de las Reglas Fiscales de los Gobiernos Regionales y Gobiernos Locales

<https://www.mef.gob.pe/es/reporte-fiscal/reporte-fiscal-trimestral-sobre-el-saldo-de-deuda-de-los-gobiernos-regionales-y-gobiernos-locales>

Comment:

Como información complementaria puede utilizarse el Marco Macroeconómico Multianual actualizado que se publica cada año en el mes de agosto y que incluye actualizaciones de contexto e indicadores macroeconómicos que afectan el desempeño pero no es acompañada por una versión de datos abiertos

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 se difunde en formato pdf y no es acompañado con ningún archivo que contenga datos en formato abierto El documento fue publicado en el Diario Oficial El Peruano y en la página web del Ministerio de Economía y Finanzas el 24 de agosto del 2018

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

La información se encuentra disponible en la página web del Ministerio de Economía y Finanzas

<https://www.mef.gob.pe/es/reporte-fiscal/informe-trimestral-de-reglas-fiscales-de-gasto>

Comment:

Como información complementaria puede utilizarse el Marco Macroeconómico Multianual actualizado que se publica cada año en el mes de agosto y que incluye actualizaciones de contexto e indicadores macroeconómicos que afectan el desempeño.

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El documento fue publicado en el Diario Oficial El Peruano y en la página web del Ministerio de Economía y Finanzas el 24 de agosto del 2018 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Answer:

Marco Macroeconómico Multianual 2019-2022

Source:

El informe está publicado en la página web del Ministerio de Economía y Finanzas

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Comment:

Como información complementaria puede utilizarse el Marco Macroeconómico Multianual actualizado que se publica cada año en el mes de agosto y que incluye actualizaciones de contexto e indicadores macroeconómicos que afectan el desempeño.

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Peer Reviewer

Opinion: Agree

Comments: Same MMM Marco Macroeconómico Multianual 2019 - 2022 is a better document.

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El documento fue publicado en el Diario Oficial El Peruano y en la página web del Ministerio de Economía y Finanzas el 24 de agosto del 2018 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

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:

El informe se encuentra publicado en la página web del Ministerio de Economía y Finanzas pero no contiene información ciudadana <https://www.mef.gob.pe/es/reporte-fiscal/informe-trimestral-de-reglas-fiscales-de-gasto>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 no es acompañado con una versión ciudadana en lenguaje plano. El documento fue publicado en el Diario Oficial El Peruano y en la página web del Ministerio de Economía y Finanzas el 24 de agosto del 2018 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

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:

FY2017

Source:

De acuerdo con la Ley N° 28411 – Ley General del Sistema Nacional de Presupuesto Artículo 49.- Evaluación Global de la Gestión Presupuestaria

49.1 La evaluación global de la Gestión Presupuestaria se efectúa anualmente y está a cargo del Ministerio de Economía y Finanzas, a través de la Dirección Nacional del Presupuesto Público, la que a su vez realiza las coordinaciones necesarias con la Dirección General de Programación Multianual del Sector Público y la Dirección General de Asuntos Económicos y Sociales, entre otras dependencias y Entidades. 49.2 La evaluación global consiste en la revisión y verificación de los resultados obtenidos durante la gestión presupuestaria, sobre la base de los indicadores de desempeño y reportes de logros de las Entidades. 49.3 La Evaluación global se efectúa dentro de los quince (15) días calendario siguientes al plazo de la evaluación de los dos semestres al que se hace referencia en el artículo 47.3 Artículo 50.- Remisión y Publicación Las evaluaciones antes indicadas se presentan, dentro de los cinco (5) días calendario siguientes de vencido el plazo para su elaboración, a la Comisión de Presupuesto y Cuenta General de la República del Congreso de la República y a la Contraloría General de la República. En el caso de las evaluaciones a cargo del Ministerio de Economía y Finanzas, se presenta dentro de los quince (15) días calendario siguientes de vencido el plazo para su elaboración. La Evaluación Global de la Gestión Presupuestaria será publicada por el Ministerio de Economía y Finanzas en el Portal de Transparencia Económica.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

De acuerdo con la Ley N° 28411 – Ley General del Sistema Nacional de Presupuesto Artículo 49.- Evaluación Global de la Gestión Presupuestaria 49.1 La evaluación global de la Gestión Presupuestaria se efectúa anualmente y está a cargo del Ministerio de Economía y Finanzas, a través de la Dirección Nacional del Presupuesto Público, la que a su vez realiza las coordinaciones necesarias con la Dirección General de Programación Multianual del Sector Público y la Dirección General de Asuntos Económicos y Sociales, entre otras dependencias y Entidades. 49.2 La evaluación global consiste en la revisión y verificación de los resultados obtenidos durante la gestión presupuestaria, sobre la base de los indicadores de desempeño y reportes de logros de las Entidades. 49.3 La Evaluación global se efectúa dentro de los quince (15) días calendario siguientes al plazo de la evaluación de los dos semestres al que se hace referencia en el artículo 47.3 Artículo 50.- Remisión y Publicación Las evaluaciones antes indicadas se presentan, dentro de los cinco (5) días calendario siguientes de vencido el plazo para su elaboración, a la Comisión de Presupuesto y Cuenta General de la República del Congreso de la República y a la Contraloría General de la República. En el caso de las evaluaciones a cargo del Ministerio de Economía y Finanzas, se presenta dentro de los quince (15) días calendario siguientes de vencido el plazo para su elaboración. La Evaluación Global de la Gestión Presupuestaria será publicada por el Ministerio de Economía y Finanzas en el Portal de Transparencia Económica.

El documento está disponible en la página web del Ministerio de Economía y Finanzas

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-global>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Answer:
24/5/2018

Source:
El documento se encuentra disponible en la página web del Ministerio de Economía y Finanzas
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-global>

Comment:

Peer Reviewer

Opinion:

Comments: No publication date in the document

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:
Inspección del código fuente del documento publicado en la web

Source:
El documento se encuentra publicado en la página web del Ministerio de Economía y Finanzas
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-global>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

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.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Source:

Página web del Ministerio de Economía y Finanzas

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

La información no está disponible en formato abierto tal como se muestra en la página web del Ministerio
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-global>

Sin embargo, los datos pueden ser consultados y descargados en el Portal de Transparencia Económica
<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: For consistency with previous answer, it should be b) as the consulta amigable offers some data in readable format.

Government Reviewer

Opinion: Agree

Comments: Los datos pueden ser descargados en diferentes formatos en <http://datosabiertos.mef.gob.pe/dashboards/20594/PRESU-Y-EJECU-DEL-60068/>

Researcher Response

El Portal de Datos Abiertos del Ministerio de Economía y Finanzas contiene algunos Data Sets pero considero que la pregunta está referida a si las cifras que aparecen en el Informe de Fin de Año tiene un respaldo en dato abierto que no requiera que el investigador o ciudadano consulte otras páginas y construya sus propios cuadros, o que exista predictibilidad en los datos utilizados en el informe.

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:

El documento es publicado en la página web del Ministerio de Economía y Finanzas
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-global>

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 Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

Source:

El documento se encuentra publicado en la página web del Ministerio de Economía y Finanzas
<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-global>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2018

Comments: disponible en https://www.mef.gob.pe/contenidos/presu_public/presu_sect/Evaluacion_Global_2018.pdf

IBP Comment

Se toma nota del comentario del revisor, pero la sugerencia de usar el YER correspondiente a 2018 y publicado en 2019 no puedo adoptarse dado que la fecha de corte de esta investigación fue el 31 de diciembre de 2018. En consecuencia, se utiliza el informe de fin de año correspondiente a 2017 ya que ese es el informe que se publicó durante 2018, mientras que el Informe del año fiscal 2018, se publicó durante 2019.

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

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

Answer:

b. No

Source:

El documento no cuenta con una versión ciudadana, tal como se aprecia en la página web del Ministerio de Economía y Finanzas <https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-global>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2017

Source:

Artículo 81°. - La Cuenta General de la República, acompañada del informe de auditoría de la Contraloría General de la República, es remitida por el Presidente de la República al Congreso de la República en un plazo que vence el quince de agosto del año siguiente a la ejecución del presupuesto. La Cuenta General de la República es examinada y dictaminada por una comisión revisora hasta el quince de octubre. El Congreso de la República se pronuncia en un plazo que vence el treinta de octubre. Si no hay pronunciamiento del Congreso de la República en el plazo señalado, se eleva el dictamen de la comisión revisora al Poder Ejecutivo para que este promulgue un decreto legislativo que contiene la Cuenta General de la República.

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:

El documento se encuentra disponible en la página web de Contraloría desde el 21 de septiembre del 2018. Para ello seguir los siguientes pasos:

1. Ingresar al Buscador <https://apps1.contraloria.gob.pe/portal/Informes/Inicio2.html>
2. Entrar al Listado por Entidad (barra derecha)
3. Marcar Ministerio de Economía y Finanzas, para que aparezca el siguiente informe https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

El Informe de Auditoria de la Cuenta General de la República fue remitida al Congreso el 15 de agosto del 2018 y publicada en su portal Expediente Virtual

http://www2.congreso.gob.pe/sicr/tradocestproc/Expvirt_2011.nsf/visbusqptramdoc1621/03218?opendocument

Ficha de seguimiento

<http://www2.congreso.gob.pe/Sicr/TraDocEstProc/CLProLey2016.nsf/a58ffa1429d6632e052578e100829cc1/4c46959e98abf481052582ea007e5224?OpenDocument>

Comment:

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:

21/9/2018

Source:

El documento se encuentra disponible en la página web de Contraloría desde el 21 de septiembre del 2018. Para ello seguir los siguientes pasos:

1. Ingresar al Buscador <https://apps1.contraloria.gob.pe/portal/Informes/Inicio2.html>
2. Entrar al Listado por Entidad (barra derecha)
3. Marcar Ministerio de Economía y Finanzas, para que aparezca el siguiente informe https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

El documento está disponible también en la página web del Congreso

http://www.leyes.congreso.gob.pe/Documentos/2016_2021/Proyectos_de_Ley_y_de_Resoluciones_Legislativas/PL0321820180815..pdf

Comment:

El proyecto de ley de la Cuenta General de la República 2017 tuvo un dictamen negativo por parte de la Comisión de Presupuesto y Cuenta General de la República por lo que el proyecto no fue aprobado!

<http://www2.congreso.gob.pe/Sicr/TraDocEstProc/CLProLey2016.nsf/a58ffa1429d6632e052578e100829cc1/4c46959e98abf481052582ea007e5224?OpenDocument>

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:

1. Ingresar al Buscador <https://apps1.contraloria.gob.pe/portal/Informes/Inicio2.html>
2. Entrar al Listado por Entidad (barra derecha)
3. Marcar Ministerio de Economía y Finanzas

Aparece una tabla con los siguientes datos

Título: Auditoría a la Cuenta General de la República 2017

Fecha de emisión: 2018/08/10

Fecha de publicación: 2018/09/21

Source:

El documento se encuentra disponible en la página web de Contraloría desde el 21 de septiembre del 2018. Para ello seguir los siguientes pasos:

1. Ingresar al Buscador <https://apps1.contraloria.gob.pe/portal/Informes/Inicio2.html>
2. Entrar al Listado por Entidad (barra derecha)
3. Marcar Ministerio de Economía y Finanzas, para que aparezca el siguiente informe https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

El proyecto de ley de la Cuenta General de la República se encuentra también publicado en la página web del Congreso

http://www.leyes.congreso.gob.pe/Documentos/2016_2021/Proyectos_de_Ley_y_de_Resoluciones_Legislativas/PL0321820180815..pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

http://www.leyes.congreso.gob.pe/Documentos/2016_2021/Proyectos_de_Ley_y_de_Resoluciones_Legislativas/PL0321820180815..pdf

Source:

El documento se encuentra disponible en la página web de Contraloría desde el 21 de septiembre del 2018. Para ello seguir los siguientes pasos:

1. Ingresar al Buscador <https://apps1.contraloria.gob.pe/portal/Informes/Inicio2.html>
2. Entrar al Listado por Entidad (barra derecha)
3. Marcar Ministerio de Economía y Finanzas, para que aparezca el siguiente informe https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.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:
c. No

Source:
El documento no presenta datos abiertos, tal como se puede ver en la página web en:

Página web de Contraloría
https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

Página web del Congreso
http://www2.congreso.gob.pe/sicr/tradocestproc/Expvirt_2011.nsf/visbusqptramdoc1621/03218?opendocument

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

El documento está disponible en

Página web de Congraloría

https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

Página Web del Congreso

http://www2.congreso.gob.pe/sicr/tradocestproc/Expvirt_2011.nsf/visbusqptramdoc1621/03218?opendocument

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:

Informe de Auditoría de la Cuenta General de la República

Source:

El documento se encuentra disponible en

Página web de Contraloría

https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

Página web del Congreso

http://www.leyes.congreso.gob.pe/Documentos/2016_2021/Proyectos_de_Ley_y_de_Resoluciones_Legislativas/PL0321820180815..pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

b. No

Source:

El informe de auditoria no cuenta con una versión ciudadana

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

a. Yes

Source:

Portal de Transparencia Económica

https://www.mef.gob.pe/index.php/es/?option=com_content&view=category&id=661&Itemid=100143&lang=es

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Tambien tenemos el Portal de Datos Abiertos <http://datosabiertos.mef.gob.pe/dashboards/20594/PRESU-Y-EJECU-DEL-60068/>

Researcher Response

Si bien existe un Portal de Datos Abiertos en la página web del Ministerio de Economía y Finanzas, este portal se encuentra en fase piloto y requiere mejoras para potenciar su usabilidad y visualización

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:

Portal de Transparencia Económica

https://www.mef.gob.pe/index.php/es/?option=com_content&view=category&id=661&Itemid=100143&lang=es

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: datos pueden ser descargados en <http://datosabiertos.mef.gob.pe/dashboards/20594/PRESU-Y-EJECU-DEL-60068/>

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:

El Portal de Transparencia Económica posee datos de gasto desde el año 1999 en adelante y de ingresos desde el año 2010 en adelante

https://www.mef.gob.pe/index.php/es/?option=com_content&view=category&id=661&Itemid=100143&lang=es

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: en el portal de datos abiertos se puede descargar datos de gasto consolidados desde 2014-2019

<http://datosabiertos.mef.gob.pe/dashboards/20494/COMPA-GASTO-2016-2018/> en el portal de datos abiertos se puede descargar datos de ingreso

consolidados desde 2014-2019 <http://datosabiertos.mef.gob.pe/dashboards/20493/COMP-INGRE-2016-2018/>

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

Answer:

a. Yes

Source:

El Portal de Transparencia Económica ofrece la posibilidad de visualizar gráficos de barra de la información disponible https://www.mef.gob.pe/index.php/es/?option=com_content&view=category&id=661&Itemid=100143&lang=es

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:

La Constitución Política del Perú establece el marco para la presentación y aprobación de la Ley de Presupuesto (Artículo 78, 79 y 80) así como de la Cuenta General de la República (Artículo 81 y 82) Así mismo, la Ley N° 28411 Ley General del Sistema Nacional de Presupuesto, la Ley N° 28112 Ley Marco de la Administración Financiera del Sector Público y Decreto Legislativo N° 1276, que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero. La Ley No 28056 Ley Marco del Presupuesto Participativo, establece los mecanismos de participación ciudadana en el Presupuesto Público a través de los gobiernos regionales y locales Finalmente, la Ley No 27806 Transparencia y Acceso a la Información Pública establece en su Título IV Artículos 20 al 33 establece los mecanismos de publicidad de las finanzas públicas

Constitucion Política del Peru 1993

<http://www2.congreso.gob.pe/sicr/RelatAgenda/constitucion.nsf/constitucion>

Ley N° 28411 Ley General del Sistema Nacional de Presupuesto

http://www.mef.gob.pe/index.php?option=com_docman&Itemid=101662&lang=es

Ley N° 28112 Ley Marco de la Administración Financiera del Sector Público

http://www.mef.gob.pe/index.php?option=com_docman&Itemid=101662&lang=es

Decreto Legislativo N° 1276, que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero.

<https://www.mef.gob.pe/es/por-instrumento/decreto-legislativo/15197-decreto-legislativo-n-1276/file>

Ley No 28056 Ley Marco del Presupuesto Participativo,

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-tema/presupuesto-participativo/7365-ley-n-28056-3/file>

Ley No 27806 Transparencia y Acceso a la Información Pública

<https://www.mef.gob.pe/es/normas-legales/298-portal-de-transparencia-economica/normas-legales/830-ley-nd-27806>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Please add D. Leg. N° 1436.- Decreto Legislativo Marco de la Administración Financiera del Sector Público, September 2018.

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

La Ley No 27806 Ley de Transparencia y Accesos a la Información Pública en su Título IV artículos 20 al 33 establecen los mecanismos de publicidad y acceso a la información de las finanzas públicas para el Ministerio de Economía y Finanzas y otras dependencias conexas. Así mismo, la Ley No 28056 Marco del Presupuesto Participativo establece los mecanismos de participación ciudadana en el presupuesto a través de gobiernos locales y regionales

Ley No 27806 Transparencia y Acceso a la Información

[http://www.peru.gob.pe/docs/PLANES/13243/PLAN_13243_TUO_\(Ley_Nº_27806,_Ley_de_Transparencia_y_Acceso_a_la_Información_Pública\)_2013.pdf](http://www.peru.gob.pe/docs/PLANES/13243/PLAN_13243_TUO_(Ley_Nº_27806,_Ley_de_Transparencia_y_Acceso_a_la_Información_Pública)_2013.pdf)

Ley No 28056 Marco del Presupuesto Participativo

http://www.mef.gob.pe/index.php?option=com_docman&Itemid=101667&lang=es

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:

La información está disponible en el el Proyecto de Ley del Presupuesto Público para el Año Fiscal 2019 Anexo 4 - Distribución del Gasto del Presupuesto del Sector Público por niveles de Gobierno, Pliegos y Fuentes de Financiamiento

Disponible en

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Proyecto de Ley del Presupuesto Público para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Presupuesto_2019.pdf

Anexo 4 - Distribución del Gasto del Presupuesto del Sector Público por niveles de Gobierno, Pliegos y Fuentes de Financiamiento

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo4.PDF

Comment:

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:

La información está disponible tanto en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2019 (páginas 46 - 67) y en el Anexo N° 3 Distribución del Gasto del Presupuesto del Sector Público por nivel de Gobierno y Funciones Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2019

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Anexo 3 Distribución del Gasto del Presupuesto del Sector Público por nivel de Gobierno y Funciones

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo3.PDF

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

Texto Unico Ordenado Clasificador Funcional

https://www.mef.gob.pe/contenidos/archivos-descarga/TUO_CLASIFICADOR_FUNCIONAL_2017.pdf

Comment:

Desde el año 2009, la Dirección Nacional de Presupuesto Público del Ministerio de Economía y Finanzas utiliza una clasificación funcional con 25 clasificadores funcionales acorde con los estándares establecidos por el Fondo Monetario Internacional en el Government Finance Statistics Manual 2001.

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:

La información está disponible tanto en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2019 (páginas 39 - 45) y en el Anexo N° 1 Distribución del Gasto del Presupuesto del Sector Público por Categoría y Genérica del Gasto

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2019

https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2019/EM_PL_Presupuesto_2019.pdf

Anexo N° 1 Distribución del Gasto del Presupuesto del Sector Público por Categoría y Genérica del Gasto
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo1.PDF

Comment:

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:

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Anexo 1: Distribución del Gasto del Presupuesto del Sector Público por Categoría y Genérica del Gasto

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo1.PDF

Comment:

El presupuesto público presenta clasificación de gasto acorde con los estándares establecidos por el Fondo Monetario Internacional en el Government Finance Statistics Manual 2001.

La información está disponible tanto en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2019 (páginas 39 - 45) y en el Anexo N° 1 Distribución del Gasto del Presupuesto del Sector Público por Categoría y Genérica del Gasto Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2019.

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:

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Anexo 5 Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo5.PDF

Comment:

La información se encuentra disponible en el Proyecto de Ley del Presupuesto Público para el año 2019 - Anexo 5 Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2019-2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

El Marco Macroeconómico Multianual 2019-2022 que acompaña el Proyecto de Ley de Presupuesto Público para el año fiscal 2019 en los Cuadros Estadísticos 12 y 13 presenta información multianual del gasto bajo clasificadores económicos. No se cuenta con información multianual de gasto distribuido por clasificadores administrativos o funcionales.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer:
Economic classification

Source:
Marco Macroeconómico Multianual 2019-2021
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:
El Marco Macroeconómico Multianual 2019-2022 que acompaña el Proyecto de Ley de Presupuesto Público para el año fiscal 2019 en los Cuadros Estadísticos 12 y 13 presenta información multianual del gasto bajo clasificadores económicos. No se cuenta con información multianual de gasto distribuido por clasificadores administrativos o funcionales.

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:

La información no se encuentra disponible en ninguno de los documentos que sustentan el Proyecto de Ley de Presupuesto Público para el año fiscal 2019. En particular, el Marco Macroeconómico Multianual 2019 - 2022 no incluye información estimada multianual a nivel de unidades ejecutoras
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Exposición de Motivos del Proyecto de Ley de Presupuesto Público 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Anexo C Ingresos del Gobierno Nacional y Gobiernos

Regionales https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/AnexoC_Ingresos.PDF

Comment:

La información se encuentra disponible en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público 2019 en las páginas 29 a 39 y en el Anexo C – Ingresos del Gobierno Nacional y Gobiernos Regionales Exposición de Motivos

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:

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/proyecto-de-presupuesto>

Exposición de Motivos del Proyecto de Ley de Presupuesto Público 2019

https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2019/EM_PL_Presupuesto_2019.pdf

Anexo C Ingresos del Gobierno Nacional y Gobiernos Regionales

https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2019/Anexos/AnexoC_Ingresos.PDF

Comment:

La información se encuentra disponible en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público 2019 en las páginas 29 a 39 y en el Anexo C – Ingresos del Gobierno Nacional y Gobiernos Regionales Exposición de Motivos.

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:

Marco Macroeconómico Multianual 2019-2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2019 - 2022 en la página 74 - Cuadros 8 y 9.

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:

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

Source:

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2019 - 2022- Cuadros 8 y 9 (pagina 126) pero no se presentan detalles de los ingresos no tributarios.

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:

La información se encuentra disponible en los siguientes documentos:

• El monto de préstamos nuevos netos durante el año presupuestario; Proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Artículo 3 a 7 que determinan los montos máximos para el endeudamiento interno y externo, la emisión de letras y bonos del tesoro para el año fiscal 2019.
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf

Exposición de motivos del Proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Páginas 1 a 4 en donde se realiza una explicación narrativa de los montos máximos establecidos en el Proyecto de Ley
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Pag 23 a 28 que brinda información complementaria sobre el mercado y situación de la deuda
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

• El monto total de la deuda del gobierno central al final del año presupuestario; Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131
http://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2017_2019_Revisado.pdf

• Los pagos de intereses de la deuda pendiente para el año presupuestario. Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Pag 39 (Cuadro Usos del Presupuesto por Nivel de Gobierno / Gastos Financieros) y Pag 45 (B. Gastos Financieros)
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131
http://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2017_2019_Revisado.pdf

Comment:

También es posible consultar el Portal de Transparencia Económica en el módulo Deuda Interna y Externa en donde se puede obtener "Información de la Deuda Pública Interna y Externa de Mediano y Largo Plazo. Permite la consulta del Stock de la Deuda (Saldos Adeudados), Desembolsos y el Servicio de Deuda Projectado para los próximos 46 años."
<https://www.mef.gob.pe/es/consulta-de-deuda-publica>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I am not sure if new borrowing required during the budget year is included in the documents. I see debt issuance but it could partly refinance debt, in the document mentioned (proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Artículo 3 a 7)
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf . Please check again.

Government Reviewer

Opinion: Agree

Researcher Response

Se ha revisado los links, La cita correcta sería la siguiente La información se encuentra disponible en los siguientes documentos: • El monto de préstamos nuevos netos durante el año presupuestario; Proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Artículo 3 a 7 que determinan los montos máximos para el endeudamiento interno y externo, la emisión de letras y bonos del tesoro para el año fiscal 2019.
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf Exposición de motivos del Proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Páginas 1 a 4 en donde se realiza una explicación narrativa de los montos máximos establecidos en el Proyecto de Ley https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Pag 23 a 28 que brinda información complementaria sobre el mercado y situación de la deuda https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf • El monto total de la deuda del gobierno central al final del año presupuestario; Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131 http://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2017_2019_Revisado.pdf • Los pagos de intereses de la deuda pendiente para el año presupuestario. Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Pag 39 (Cuadro Usos del Presupuesto por Nivel de Gobierno / Gastos Financieros) y Pag 45 (B. Gastos Financieros)
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131 http://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2017_2019_Revisado.pdf

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:

La información se encuentra disponible en los siguientes documentos:

• El monto de préstamos nuevos netos durante el año presupuestario;
Proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Artículo 3 a 7 que determinan los montos máximos para el endeudamiento interno y externo, la emisión de letras y bonos del tesoro para el año fiscal 2019.
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf

Exposición de motivos del Proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Páginas 1 a 4 en donde se realiza una explicación narrativa de los montos máximos establecidos en el Proyecto de Ley
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Pag 23 a 28 que brinda información complementaria sobre el mercado y situación de la deuda
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

• El monto total de la deuda del gobierno central al final del año presupuestario;
Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131
http://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2017_2019_Revisado.pdf

• Los pagos de intereses de la deuda pendiente para el año presupuestario. Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Pag 39 (Cuadro Usos del Presupuesto por Nivel de Gobierno / Gastos Financieros) y Pag 45 (B. Gastos Financieros)
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131
http://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2017_2019_Revisado.pdf
Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: I am not sure if new borrowing required during the budget year is included in the documents. I see debt issuance but it could partly refinance debt, in the document mentioned (proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Artículo 3 a 7)
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf . Please check again.

Government Reviewer

Opinion: Agree

Researcher Response

Se ha revisado los links, La cita correcta sería la siguiente La información se encuentra disponible en los siguientes documentos: • El monto de préstamos nuevos netos durante el año presupuestario; Proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Artículo 3 a 7 que determinan los montos máximos para el endeudamiento interno y externo, la emisión de letras y bonos del tesoro para el año fiscal 2019.
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf Exposición de motivos del Proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Páginas 1 a 4 en donde se realiza una explicación narrativa de los montos máximos establecidos en el Proyecto de Ley https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Endeudamiento_2019.pdf Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Pag 23 a 28 que brinda información complementaria sobre el mercado y situación de la deuda https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf • El monto total de la deuda del gobierno central al final del año presupuestario; Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf • Los pagos de intereses de la deuda pendiente para el año presupuestario. Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Pag 39 (Cuadro Usos del Presupuesto por Nivel de Gobierno / Gastos Financieros) y Pag 45 (B. Gastos Financieros)
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

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.

- 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:

La información se encuentra disponible en los siguientes documentos:

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Gastos Financieros para el año 2019 (página 45)
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Marco Macroeconómico Multianual 2019 -2002 - Página 131 - 132

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Intereses Cuadro 20 (Página 132)

Periodo de Maduración (Saldo de Deuda) Tabla No 13 (página 74) Cuadro No 1 (página 122) Cuadro No 7 (página 125) y Cuadro 20 (página 132)

Deuda externa e interna Cuadro 18 y 19 (Páginas 131)

Comment:

También es posible ver toda la información de la Deuda Pública Externa e Interna en el Portal de Transparencia Económica / Módulo Deuda Interna y Externa donde es posible obtener "Información de la Deuda Pública Interna y Externa de Mediano y Largo Plazo. Permite la consulta del Stock de la Deuda (Saldos Adeudados), Desembolsos y el Servicio de Deuda Proyectado para los próximos 46 años"

<https://www.mef.gob.pe/es/consulta-de-deuda-publica>.

Peer Reviewer

Opinion: I choose not to review this question

Comments: I am not sure if new borrowing required during the budget year is included in the documents. I see debt issuance but it could partly refinance debt, in the document mentioned (proyecto de Ley de Endeudamiento Público para el año fiscal 2019 - Artículo 3 a 7)

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Endeudamiento_2019.pdf . Please check again.

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 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

Source:

La información se encuentra disponible en los siguientes documentos:

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Gastos Financieros para el año 2019 (página 45)

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Marco Macroeconómico Multianual 2019 -2022 - Página 131 - 132

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Intereses Cuadro 20 (Página 132)

Periodo de Maduración (Saldo de Deuda) Tabla No 13 (página 74) Cuadro No 1 (página 122) Cuadro No 7 (página 125) y Cuadro 20 (página 132)

Deuda externa e interna Cuadro 18 y 19 (Páginas 131)

Comment:

También es posible ver toda la información de la Deuda Pública Externa e Interna en el Portal de Transparencia Económica / Módulo Deuda Interna y Externa donde es posible obtener "Información de la Deuda Pública Interna y Externa de Mediano y Largo Plazo. Permite la consulta del Stock de la Deuda (Saldos Adeudados), Desembolsos y el Servicio de Deuda Proyectado para los próximos 46 años"

<https://www.mef.gob.pe/es/consulta-de-deuda-publica>.

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:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2019 - 2022 que se adjunta al Proyecto de Ley del Presupuesto Público para el año fiscal 2019

Marco Macroeconómico Multianual 2019 -2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Nominal GDP level: Página 122 y 123 / Cuadro 1 y Cuadro 2

Inflation rate: Página 122 / Cuadro 1

Real GDP growth; Página 122 / Cuadro 1

Interest rates: Página 44

Comment:

Nota (Información adicional que puede ser útil para entender el proceso presupuestario de Perú): La política monetaria es dirigida por el Banco Central de Reserva del Perú (BCRP), un organismo autónomo del Poder Ejecutivo. La tasa de interés de referencia es publicada mensualmente por el BCRP como parte del programa monetario. Las notas informativas y presentaciones pueden ser consultados en el siguiente link <http://www.bcrp.gob.pe/politica-monetaria.html>

El Poder Ejecutivo toma como base la información del BCRP para las proyecciones macroeconómicas

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Source:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2019 - 2022 que se adjunta al Proyecto de Ley del Presupuesto Público para el año fiscal 2019

Marco Macroeconómico Multianual 2019 -2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Nominal GDP level: Página 122 y 123 / Cuadro 1 y Cuadro 2

Inflation rate: Página 122 / Cuadro 1

Real GDP growth; Página 122 / Cuadro 1

Interest rates: Página 44

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

· *inflation rate;*

- real GDP growth; and
- interest rates.

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

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

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

Answer:

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

Source:

El Marco Macroeconómico Multianual 2019 - 2022 que acompaña el Proyecto de Ley de Presupuesto 2019 incluye un análisis del impacto de diferentes variables sobre la deuda (página 101 - 103); sin embargo, la Opinión del Consejo Fiscal incluida en dicho documento (página 18) indica como recomendación que "el MMM debe incluir un análisis sobre riesgos de variaciones significativas en los supuestos macroeconómicos empleados, mostrando los posibles efectos en las variables fiscales e indicando las medidas contingentes a adoptar ante estas eventualidades"

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

La información se encuentra disponible en Capítulo V Análisis Costo Beneficio (páginas 89 - 104) de la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019, que contiene las principales intervenciones en el marco de los objetivos planteados para el país y la información general de los costos de dichos programas.

Cabe destacar que la sección Costo - Beneficio no presenta información que ayude a visibilizar la reorganización / modificación del presupuesto comparado con el año precedente

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:

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

Source:

Exposición de Motivos del Presupuesto Público para el año fiscal 2019
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

La información presentada en el Capítulo V Análisis Costo Beneficio (página 89 a 105) de la exposición de motivos del Presupuesto Público para el año fiscal 2019 no contiene información sobre cómo los programas priorizados afectarán los ingresos en el corto plazo

Peer Reviewer
Opinion: Disagree
Suggested Answer:

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

Comments: Please check if MMM Marco Macroeconomic Multianual can be the basis for c): pages 48-52 Revenue changes are deeply explained based on policies, returns, etc.

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:

La información según clasificación económica se encuentra disponible en el Marco Macroeconómico Multianual 2019 - 2022 (páginas 76)

Marco Macroeconómico Multianual Revisado 2019 -2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información según clasificación administrativa y funcional desde el año 1999 en adelante se encuentra disponible en la Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

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:

La información se encuentra disponible en el Portal de Transparencia Económica desde el año 1999 en adelante y se actualiza diariamente

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree, but I had the doubt if for all expenditure. Some expenditure is horizontal and not linked to programs but I think it is right.

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:

El Marco Macroeconómico Multianual 2019 - 2022 que se adjunta al Proyecto de Ley de Presupuesto Público para el año 2019 presenta la siguiente información:

1. Déficit fiscal (página 68 a 74)
2. Gastos (página 83 a 96)

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 1999 en adelante y se actualiza diariamente

Portal de Transparencia Económica

<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consultaamigable>

Comment:

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:

La información según clasificación económica se encuentra disponible en el Marco Macroeconómico Multianual 2019 - 2022 (páginas 128 a 129)

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información según clasificación administrativa y funcional desde el año 1999 en adelante se encuentra disponible en la Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

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:

La información según clasificación económica se encuentra disponible en el Marco Macroeconómico Multianual 2019 - 2022 (páginas 128 a 129)

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información según clasificación administrativa y funcional desde el año 1999 en adelante se encuentra disponible en la Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

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:

La información se encuentra disponible en el Portal de Transparencia Económica desde el año 1999 en adelante y se actualiza diariamente
Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-dela-ejecucion-presupuestal-consulta-amigable>

Comment:

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:

La información se encuentra disponible en el Portal de Transparencia Económica desde el año 1999 en adelante y se actualiza diariamente
Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-dela-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: también tenemos la información 2014-2019 en el portal de datos abiertos <http://datosabiertos.mef.gob.pe/home>

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:

La información se encuentra disponible en la página 126 del Marco Macroeconómico Multianual 2019 - 2022 que acompaña al Proyecto de Ley de Presupuesto Público para el Año Fiscal 2019

Marco Macroeconómico Multianual Revisado 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2009 en adelante y se actualiza mensualmente

Portal de Transparencia Económica

Consulta sobre Ingresos

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Consulta sobre Recaudación

<https://www.mef.gob.pe/es/recaudacion>

Comment:

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:

La información se encuentra disponible en la página 126 del Marco Macroeconómico Multianual 2019 - 2022 que acompaña al Proyecto de Ley de Presupuesto Público para el Año Fiscal 2019

Marco Macroeconómico Multianual Revisado 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2009 en adelante y se actualiza mensualmente

Portal de Transparencia Económica

Consulta sobre Ingresos

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Consulta sobre Recaudación
<https://www.mef.gob.pe/es/recaudacion>

Comment:

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:

La información se encuentra disponible en las páginas 75 a 82 del Marco Macroeconómico Multianual 2019 - 2022 que acompaña al Proyecto de Ley de Presupuesto Público para el Año Fiscal 2019

Marco Macroeconómico Multianual Revisado 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2009 en adelante y se actualiza mensualmente

Portal de Transparencia Económica

Consulta sobre Ingresos

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Consulta sobre Recaudación

<https://www.mef.gob.pe/es/recaudacion>

Comment:

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:

La información se encuentra disponible en la página 129 del Marco Macroeconómico Multianual 2019 - 2022 que acompaña al Proyecto de Ley de Presupuesto Público para el Año Fiscal 2019

Marco Macroeconómico Multianual Revisado 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2009 en adelante y se actualiza mensualmente

Portal de Transparencia Económica

Consulta sobre Ingresos

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Consulta sobre Recaudación

<https://www.mef.gob.pe/es/recaudacion>

Comment:

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:

La información se encuentra disponible en la página 129 del Marco Macroeconómico Multianual 2019 - 2022 que acompaña al Proyecto de Ley de Presupuesto Público para el Año Fiscal 2019

Marco Macroeconómico Multianual Revisado 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2009 en adelante y se actualiza mensualmente

Portal de Transparencia Económica

Consulta sobre Ingresos

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Consulta sobre Recaudación

<https://www.mef.gob.pe/es/recaudacion>

Comment:

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:

La información se encuentra disponible en la página 129 del Marco Macroeconómico Multianual 2019 - 2022 que acompaña al Proyecto de Ley de Presupuesto Público para el Año Fiscal 2019

Marco Macroeconómico Multianual Revisado 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2009 en adelante y se actualiza mensualmente

Portal de Transparencia Económica

Consulta sobre Ingresos

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Consulta sobre Recaudación

<https://www.mef.gob.pe/es/recaudacion>

Comment:

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:

La información se encuentra disponible en los siguientes documentos:

- El monto de préstamos nuevos netos durante el año Y-1;
Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 - Pag 23 a 28 que brinda información complementaria sobre el mercado y situación de la deuda
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

- El monto total de la deuda del gobierno central al final del año presupuestario;
Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131
http://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2017_2019_Revisado.pdf

- Los pagos de intereses de la deuda pendiente para el año presupuestario.Y -1
Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131
http://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2017_2019_Revisado.pdf

Periodo de Maduración para Y-1 (Saldo de Deuda) Tabla No 13 (página 74) Cuadro No 1 (página 122)
Cuadro No 7 (página 125) y Cuadro 20 (página 132)
Marco Macroeconómico Multianual 2019 -2002 - Página 131 - 132
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Deuda externa e interna Y- 1 Cuadro 18 y 19 (Páginas 131)
Marco Macroeconómico Multianual 2019 -2002 - Página 131 - 132
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2001 en adelante y se actualiza trimestralmente Portal de Transparencia Económica
<http://www.mef.gob.pe/es/consulta-de-deuda-publica>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I am not sure if net borrowing is published, it seems that total issuance is published which is refinancing as well in part.

Government Reviewer

Opinion: Agree

Researcher Response

Se modifica la referencia / fuente (source) para incluir los links correctos La información se encuentra disponible en los siguientes documentos: • Total de la deuda pendiente al final del AP-1; Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 18 de la página 131 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf • monto de empréstitos nuevos netos durante el AP-1; Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 16 y 17 de la página 130 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf • pagos de intereses de la deuda; Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 20 de la página 132 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf • tasas de interés sobre los instrumentos de deuda; La información se encuentra disponible en el Portal de Transparencia Económica desde el año 2001 en adelante y se actualiza trimestralmente Portal de Transparencia Económica <http://www.mef.gob.pe/es/consulta-de-deuda-publica> • perfil de amortización de la deuda; y Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 20 de la página 132 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf • si es una deuda externa o interna Marco Macroeconómico Multianual 2019 - 2022 Página 68 - 74 y Cuadro 16 y 17 de la página 130 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2001 en adelante y se actualiza trimestralmente Portal de Transparencia Económica <http://www.mef.gob.pe/es/consulta-de-deuda-publica>

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:

La información sobre deuda pública se encuentra disponible en los siguientes documentos

Exposición de Motivos Proyecto de Ley de Presupuesto Público para el año fiscal 2019 (Página 23 - 28)
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf
Sección 7.3 FINANCIAMIENTO (Páginas 97 - 103)
Anexos Estadísticos (Páginas 131 - 132)

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2001 en adelante y se actualiza trimestralmente Portal de Transparencia Económica
<http://www.mef.gob.pe/es/consulta-de-deuda-publica>

Comment:

En el Portal, bajo "GOBIERNO NACIONAL" -> "Saldo Adeudados", podemos ver el monto total pendiente en cualquier fecha. Las opciones de fecha están disponibles en el lado derecho de la página web.

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:

b. Yes, the core information is presented for all extra-budgetary funds.

Source:

El artículo 74 del Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público establece prohibiciones para la generación de fondos extra presupuestales

74. Prohibición de Fondos o similares

74.1 Queda prohibida la creación de fondos u otros que conlleven gastos que no se encuentren enmarcados dentro de las disposiciones del presente Decreto Legislativo.

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: ESSALUD, FCR, etc may be considered extra budgetary?

Government Reviewer

Opinion: Agree

Researcher Response

Las estimaciones del Marco Macroeconómico 2019 – 2021 El MMM documento que acompaña el proyecto de Ley de Presupuesto 2019 incluye las siguientes estimaciones: - Resumen de Cuentas Fiscales del Sector Público No Financiero (en donde se incluyen a las entidades no presupuestales del gobierno general) tabla 13 pagina 74 y Cuadro 7 página 125 - Ingresos Corrientes del Gobierno General (en donde se incluyen las entidades presupuestales y no presupuestales) Cuadro 8 y 9 página 126 del MMM 2019 - Gastos no financieros del Gobierno General (en donde se incluyen las entidades presupuestales y no presupuestales) Cuadro 12 y 13 página 128 del MMM 2019 Link:

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf Cabe destacar que bajo las leyes que regulan las finanzas públicas el Sector Público no Financiero incluye las entidades del Gobierno General y las Empresas Públicas no Financieras El Gobierno General incluye dos tipos de entidades: Presupuestal y No presupuestal - Presupuestal: Entidades del Gobierno Nacional, Regional y Local cuya aprobación y ejecución presupuestal se incluye en la ley de presupuesto. - No presupuestal: Incluye entidades autónomas como Superintendencia de Banca Seguros y AFPs, fondos como FCR y Essalud, entre otras entidades denominadas Entidades de Tratamiento Empresarial Cabe destacar que las entidades no comprendidas en el presupuesto público tienen marcos legislativos específicos, así como entes reguladores (el FONAFE o la Dirección de Presupuesto Público) que garantizan niveles de transparencia y predictibilidad en el gasto, así como evitan mecanismos cruzados de financiamiento.

IBP Comment

Luego de mayores revisiones, y en base a la información contenida en el informe del FMI (2015)

<https://www.imf.org/en/Publications/CR/Issues/2016/12/31/Peru-Fiscal-Transparency-Evaluation-43363>, página 18, se confirma la respuesta B.

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.xml>). For the purpose of answering this question, please consider only the central government level.

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

Answer:

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

Source:

El artículo 74 del Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público establece prohibiciones para la generación de fondos extra presupuestales

74. Prohibición de Fondos o similares

74.1 Queda prohibida la creación de fondos u otros que conlleven gastos que no se encuentren enmarcados dentro de las disposiciones del presente Decreto Legislativo.

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: ES Salud and other funds can be considered EBF but reported in Gobierno nacional?

Government Reviewer

Opinion: Agree

Researcher Response

Las estimaciones del Marco Macroeconómico 2019 – 2021 El MMM documento que acompaña el proyecto de Ley de Presupuesto 2019 incluye las siguientes estimaciones: - Resumen de Cuentas Fiscales del Sector Público No Financiero (en donde se incluyen a las entidades no presupuestales del gobierno general) tabla 13 pagina 74 y Cuadro 7 página 125 - Ingresos Corrientes del Gobierno General (en donde se incluyen las entidades presupuestales y no presupuestales) Cuadro 8 y 9 página 126 del MMM 2019 - Gastos no financieros del Gobierno General (en donde se incluyen las entidades presupuestales y no presupuestales) Cuadro 12 y 13 página 128 del MMM 2019 Link:

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf Cabe destacar que bajo las leyes que regulan las finanzas públicas el Sector Público no Financiero incluye las entidades del Gobierno General y las Empresas Públicas no Financieras El Gobierno General incluye dos tipos de entidades: Presupuestal y No presupuestal - Presupuestal: Entidades del Gobierno Nacional, Regional y Local cuya aprobación y ejecución presupuestal se incluye en la ley de presupuesto. - No presupuestal: Incluye entidades autónomas como Superintendencia de Banca Seguros y AFPs, fondos como FCR y Essalud, entre otras entidades denominadas Entidades de Tratamiento Empresarial Cabe destacar que las entidades no comprendidas en el presupuesto público tienen marcos legislativos específicos, así como entes reguladores (el FONAFE o la Dirección de Presupuesto Público) que garantizan niveles de transparencia y predictibilidad en el gasto, así como evitan mecanismos cruzados de financiamiento.

IBP Comment

Luego de revisar la evidencia e informe del FMI de 2015, se modifica esta respuesta a A.

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:

La información se encuentra disponible en la sección Fuente de Financiamiento (páginas 31 a 39) y en la sección VI. 4 Avance en los mecanismos de incentivos para la gestión (páginas 137 - 142) de la exposición de motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Government Reviewer

Opinion: Agree

Researcher Response

Dado que es una propuesta de proyecto de Ley de Presupuesto, es posible que algunas transferencias que se den en el momento de aprobación de la Ley o en la ejecución de la Ley no aparezcan en este documento.

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

GUIDELINES:

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

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

Source:

La Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 presenta información general para la atención de población en situación de pobreza y extrema pobreza, exclusión, riesgo o vulnerabilidad (Ver Capítulo V Análisis Costo Beneficio - Página 89 a 104) y distribución del gasto a nivel regional (Ver Subcapítulo II.3 Distribución del Gasto por Ámbito Regional - Página 68 -75).

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Just on the comment of the researcher, only the regional presentation applies for the answer. The discussion about poverty is more on the impact of programs. As the answer was only one alternative, it is correct.

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Distribution of health expenditures by geographic region
Distribution of education expenditures by geographic region

Source:

La Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 presenta información general para la atención de población en situación de pobreza y extrema pobreza, exclusión, riesgo o vulnerabilidad (Ver Capítulo V Análisis Costo Beneficio - Página 89 a 104) y distribución del gasto a nivel regional (Ver Subcapítulo II.3 Distribución del Gasto por Ámbito Regional - Página 68 -75).

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer "by region" is fine but the URL can be amended. I think the regional expenditure is a better answer for this and the website is:
https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo7_Ley3089.pdf
https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo8_Ley3089.pdf

Government Reviewer

Opinion: Agree

Researcher Response

La pregunta se refiere a si existe información desagregada en salud y educación por regiones en el Proyecto de Ley de Presupuesto y sus anexos. Los links proporcionados por el revisor no corresponden a esta definición

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:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

No existen partidas presupuestales o montos predeterminadas desde el presupuesto público a favor de empresas públicas para el financiamiento de su gasto corriente (planilla, gastos operativos, etc.) En concordancia con la normativa presupuestal, el Proyecto de Ley del Presupuesto Público para el año fiscal 2019 en el Artículo 13. "Proyectos de inversión pública con financiamiento del Gobierno Nacional" se establecen disposiciones para que el gobierno nacional pueda transferir fondos a empresas públicas en el caso que éstas sean las ejecutoras de algún proyecto de inversión pública nacional, regional o local, previa aprobación por decreto supremo.

El Proyecto de Ley establece algunas transferencias a Empresas Prestadoras de Servicios de Agua y Saneamiento (EPS) (Art. 16.1 inciso a) iv y x; inciso g) inciso h) v.

Proyecto de Ley del Presupuesto Público para el año fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Answer correct. Comment can be amended. Article 13 and article 16, allow financial transfers from some ministries to public companies. These transfers cannot be well tracked till the final expenditure in the public company. It is a general authorization and the amount is not in the law but it is set in other decrees during the execution year.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con la normativa, el Presupuesto Público no incluye a las empresas públicas ni empresas de tratamiento empresarial (como los fondos) que están reguladas por FONAFE y tienen un marco exclusivo de transparencia y acceso a la información así como limitaciones de equilibrio fiscal. Sin embargo, tal como se explica en el comentario, aquellos proyectos cuyos fondos provienen del presupuesto público y son ejecutados por las empresas de tratamiento empresarial, están incluidos en el Proyecto de Ley Para mayor información del marco legal de las empresas públicas visitar www.fonafe.gob.pe

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:

e. Not applicable/other (please comment).

Source:

De acuerdo con el Artículo 60° de la Constitución Política del Perú, el Estado no puede desarrollar actividad empresarial de carácter subsidiario sin previa autorización, y sólo cuando es de interés público.

"Artículo 60° El Estado reconoce el pluralismo económico. La economía nacional se sustenta en la coexistencia de diversas formas de propiedad y de empresa. Sólo autorizado por ley expresa, el Estado puede realizar subsidiariamente actividad empresarial, directa o indirecta, por razón de alto interés público o de manifiesta conveniencia nacional. La actividad empresarial, pública o no pública, recibe el mismo tratamiento legal"

El Artículo 74 del Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público establece prohibiciones para el establecimiento de actividades cuasifiscales

Artículo 74. Prohibición de Fondos o similares

74.1 Queda prohibida la creación de fondos u otros que conlleven gastos que no se encuentren enmarcados dentro de las disposiciones del presente Decreto Legislativo

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to quasi-fiscal activities is not presented.

Comments: I would answer d) because quasi-fiscal activities exist, for instance in the mining sector companies are doing quasifiscal activities building schools, other local public works. These are not budgeted, usually they receive a tax credit in forthcoming years (OXI, obras por impuestos).

Government Reviewer

Opinion: Agree

Researcher Response

Los beneficios tributarios, incluyendo obras por impuestos, están contabilizados como gastos tributarios para las estimaciones del presupuesto público, cuya descripción se encuentra en el Marco Macroeconómico Multiaaual 2019 - 2022

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:

Información general sobre ingresos por la venta y adquisición de activos financieros para el año 2019 se encuentra disponible en la Exposición de Motivos de la Ley de Presupuesto Público para el año fiscal 2019 - Páginas 28, 34 y 44

Exposición de Motivos de la Ley de Presupuesto Público para el año fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Un listado de los activos financieros que a Julio 2018 representaba el 15.1% del PBI se presenta en el Marco Macroeconómico Multianual 2019 - 2022 en las páginas 99 y 100

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: The second reference is valid is Un listado de los activos financieros que a Julio 2018 representaba el 15.1% del PBI se presenta en el Marco Macroeconómico Multianual 2019 - 2022 en las páginas 99 y 100 The first one is valid only for page 28 of Exposición de Motivos, table on financial assets, that is a summary. The flow (adquisición de activos) is not valid here as the question refers to stocks.

Government Reviewer

Opinion: Agree

IBP Comment

Se modifica la respuesta de B a D para asegurar consistencia de evaluación entre países. Esta pregunta busca ver el stock the activos financieros para el año fiscal que se analiza (2019 en este caso).

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:

Información general sobre ingresos por la venta y adquisición de activos no financieros para el año 2019 se encuentra disponible en la Exposición de Motivos de la Ley de Presupuesto Público para el año fiscal 2019 - Páginas 33 y 34 / 43 y 44

Exposición de Motivos de la Ley de Presupuesto Público para el año fiscal 2019
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to nonfinancial assets is not presented.

Comments: The stock of non-financial assets is not presented.

Government Reviewer

Opinion: Agree

IBP Comment

Para asegurar consistencia con otros países, y dado que la pregunta refiere a stocks y no flujos, se modifica esta respuesta de C a D.

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/gfs/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:

En la Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 se menciona que los recursos por saldos de balance del año anterior son incluidos el presupuesto para el año 2019 (por ejemplo Recursos Directamente Recaudados; página 35 o Donaciones y Transferencias; página 37).

En el Proyecto de Ley de Presupuesto Público se establece el uso de los saldos de balance para el financiamiento de proyectos y actividades específicas para algunas instituciones del gobierno nacional, regional y local pero no se detalla el monto total (página 28; 32; y 95).

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Proyecto de Ley de Presupuesto Público para el año fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Presupuesto_2019.pdf

Comment:

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:

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

Source:

El Marco Macroeconómico Multianual 2019 - 2022 incluye la sección 7.6. Evaluación de Contingencias Explícitas del Sector Público No Financiero del Año 2017 (páginas 106 a 121) en concordancia con lo establecido en el Decreto Legislativo N° 1276 que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero

El Esquema 1 de la Página 107 explica qué se considera pasivo contingente que incluye garantías a préstamos y deuda por operaciones de asociaciones público privada (explicadas en la página 110 en adelante),

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

La respuesta se ajusta de A a C dado que hay información sobre pasivos contingente pero referente al año 2017.

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:

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

Source:

El Marco Macroeconómico Multianual 2019 - 2022 considera algunas proyecciones generales para el 2030 en el marco de los Objetivos de Desarrollo Sostenible (Recuadro 3. Página 59 - 61) o las contingencias (página 118 - 119) pero carecen de detalle.

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https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

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:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

En la página 37 sección D. Donaciones y Transferencias de la Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 se presenta información general y poco detallada de los ingresos por donaciones.

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

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

Source:

La sección 9.2 Relación de Principales Gastos Tributarios 2019 del Marco Macroeconómico Multianual 2019 - 2022 incluye información general (páginas 139 - 142)

Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

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:

En la sección E. RECURSOS DETERMINADOS (páginas 37 a 39) de la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019 se presenta información sobre los recursos determinados que comprende los fondos públicos provenientes principalmente de impuestos cuyos ingresos de acuerdo a la normatividad vigente se destinan al financiamiento de determinados gastos.

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer
Opinion: Agree

Comments: Yes for the budget document. But the problem is the incorporation of Recursos determinados in the execution beyond the approved initial budget. Therefore, there is partial information in the budget compared to the modifications allowed after approval.

Government Reviewer
Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

En la sección Presentación (páginas 1 a 4) de la Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019 se presenta un resumen de las intervenciones priorizadas en el Presupuesto acorde con los objetivos económicos y sociales del Gobierno.

En el Capítulo V Análisis Costo Beneficio (páginas 89 a 105) se detalla las acciones y montos destinados para las intervenciones priorizadas para el año 2019.

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019
https://www.mef.gov.pe/contenidos/presu_publico/sectr_publico/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, but as said before due to the high amount of budget modifications, mainly at regional and local levels and investment, the initial budget approved is not informative of policy objectives.

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:

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.

Source:

A partir del año 2019, el presupuesto público se elabora en el marco de las directivas Programación Multianual del Presupuesto, tal como se indica en la página 1 de la Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019.

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2019.

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

El detalle de la Programación se incluye en documento posterior a la presentación del Proyecto de Ley de Presupuesto Público para el año fiscal 2019.

Programación Multianual del Presupuesto 2019-2021 (Septiembre 2018)

https://www.mef.gob.pe/contenidos/presu_publ/pres_multi/Presupuesto_Multianual_2019_2021.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

El proyecto de ley de Presupuesto Público para el año 2019 y documentos de respaldo no presentan datos no financieros sobre insumos a ser adquiridos en el año fiscal

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

La Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019 se presenta la siguiente información. Subcapítulo II.2 Clasificación Funcional en el marco del presupuesto por resultados (páginas 46 a 67), presenta la distribución de recursos para los programas presupuestales establecidos en el marco del presupuesto por resultados, así como su agrupación por función.

Anexo Avances y Metas del Presupuesto por Resultados(páginas 106 -146) presenta información de las metas para los 20 programas presupuestales con mayor presupuesto así como el proceso de evaluación y monitoreo de Programas presupuestales en el marco del Presupuesto por Resultados

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Please check if a b) can be given, as performance budgeting is well developed. The 20 most important programs are reported in the budget. You could compare with other countries scoring b. Anexo Avances y Metas del Presupuesto por Resultados(páginas 106 -146) And continuous follow up is done in RESULTA site: <https://app.powerbi.com/view?r=eyJrIjoizmViNjdlYTctNmMxNC00NzhILTIyZjYjE4MDFjiiwidCI6Ijc3N2JlOTM0LWQ2NjYtNDE0MC1iMTgwLWQ3MjkxM2NIMTEwNiIsImMiOjR9> <https://apps4.mineco.gob.pe/resulta2>

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:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Source:

La Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019 se presenta la siguiente información. Subcapítulo II.2

Clasificación Funcional en el marco del presupuesto por resultados (páginas 46 a 67), presenta la distribución de recursos para los programas presupuestales establecidos en el marco del presupuesto por resultados, así como su agrupación por función.

Anexo Avances y Metas del Presupuesto por Resultados (páginas 106 -146) presenta información de las metas para los 20 programas presupuestales con mayor presupuesto así como el proceso de evaluación y monitoreo de Programas presupuestales en el marco del Presupuesto por Resultados

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019
https://www.mef.gob.pe/contenidos/presu_publico/seccion_publico/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, performance targets are assigned to most nonfinancial data on results.

Comments: Please check if a b) can be given, as performance budgeting is well developed. The 20 most important programs are reported in the budget. You could compare with other countries scoring b. Anexo Avances y Metas del Presupuesto por Resultados (páginas 106 -146) And continuous follow up is done in RESULTA site: <https://app.powerbi.com/view?r=eyJrjoiZmViNjdlYTctNmMxNC00NzhILTIyZitNjBmYzY1YjE4MDFjIiwidCI6Ijc3N2JlOTM0LWQ2NjYtNDE0MC1iMTgwLWQ3MjkxM2NIMTEwNiIsImMiOjR9> <https://apps4.mineco.gob.pe/resulta2>

Government Reviewer

Opinion: Agree

Researcher Response

Efectivamente, existe una página denominada RESULTA, una herramienta que permite ver indicadores de los programas pero la información no está del todo completa y no queda claro su relación con el Proyecto de Ley de Presupuesto (EBP) Ver <https://apps4.mineco.gob.pe/resulta2/home/Index>

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 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 and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

La Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019 se presenta la siguiente información sobre atención a población en situación de pobreza, pobreza extrema y situación de vulnerabilidad. Subcapítulo II.2 Clasificación Funcional en el marco del

presupuesto por resultados (páginas 46 a 67), presenta la distribución de recursos para los programas presupuestales que atienden a las poblaciones pobres y vulnerables vinculados con la Función Salud, Función Protección Social, Función Saneamiento y Función Vivienda principalmente.

Anexo Avances y Metas del Presupuesto por Resultados (páginas 106 -146) presenta información de las metas para los 20 programas presupuestales con mayor presupuesto así como el proceso de evaluación y monitoreo de Programas presupuestales en el marco del Presupuesto por Resultados. Entre estos programas se encuentran aquellos dirigidos principalmente al alivio de la pobreza.

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2019
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

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

Source:

El Ministerio de Economía y Finanzas cumple con emitir las directivas y los calendarios para la elaboración del proyecto de ley de Presupuesto Público.

Directiva de Programación Multianual

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/directivas/17609-directiva-n-001-2018-ef-50-01/file>

Los Anexos a la Directiva que incluye los Cronogramas de Reuniones y plazos para la entrega de documentos pueden ser revisados en el siguiente link

Anexos Gobiernos Nacional y Regional

Anexo 1 GNyR - Cronograma de Sustentación

https://www.mef.gob.pe/contenidos/presu_publ/anexos/Anexo_1_GNyR_Cronograma%20Sustentacion_RD012_2018EF5001.pdf

Cuadro de Plazos

https://www.mef.gob.pe/contenidos/presu_publ/anexos/Anexo_2_GNyR_Cuadro_Plazos_RD012_2018EF5001.pdf

Anexos Gobiernos Locales

Anexo 1 GL - Cronograma de Sustentación

https://www.mef.gob.pe/contenidos/presu_publ/anexos/Anexo_1_GL_Cronograma_Sustentacion_RD012_2018EF5001.pdf

Anexo 2 GL - Cuadro de Plazos

https://www.mef.gob.pe/contenidos/presu_publ/anexos/Anexo_2_GL_Cuadro_Plazos_RD012_2018EF5001.pdf

Anexos Organismos Públicos y Empresas no financieras (ETES)

Anexo 1 ETES - Cronograma de Sustentación

https://www.mef.gob.pe/contenidos/presu_publ/anexos/Anexo_1_ETES_Cronograma_Sustentacion_RD012_2018EF5001.pdf

Comment:

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:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

La información de las proyecciones macroeconómicas se encuentra disponible en el Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 (Abril 2018) sección 4 Proyecciones Macroeconómicas (página 43 a 75) en donde se analizan: Perspectiva del entorno internacional y Perspectivas de crecimiento del entorno local

En términos específicos, se encuentra información de:

nominal GDP level: Página 6- 8 / Página 50 - 75 y Cuadros 1 y 2 de Página 76 y 77

inflation rate; Página 62 - 63 - refiere a inflación en 2018

real GDP growth; Página 6- 8 / Página 50 - 75 y Cuadros 1 y 2 de Página 76 y 77

interest rates. Páginas 63 y 64 (se menciona el comportamiento de la tasa de interés de referencia administrada por el Banco Central de Reserva del Perú (BCRP))

Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Comment:

No se evidencia estimación de inflación para 2019, por lo que la respuesta es B. Se selecciona B aunque falte un element esencial pues hay infromación más allá de elementos esenciales.

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:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

La información de ingresos y su vinculación con las políticas públicas se encuentra disponible en el Informe de Actualización de Proyecciones Macroeconómicas 2018 -2021 (Abril 2018) sección 3.2 Gastos (página 31 a 37)

- Discusión de las políticas y prioridades de gastos; Pag 31 a 37
- Una estimación de gastos totales. 82

Informe de Actualización de Proyecciones Macroeconómicas 2018 -2021

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Comment:

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:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Source:

La información de ingresos y su vinculación con las políticas públicas se encuentra disponible en el Informe de Actualización de Proyecciones Macroeconómicas 2018 -2021 (Abril 2018) sección 3.1 Ingresos (página 27 a 31)

- Discusión de las políticas y prioridades de ingresos; Pag 29
- Una estimación de ingresos totales. 80 y 81

Informe de Actualización de Proyecciones Macroeconómicas 2018 -2021

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Comment:

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:

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

Source:

La información de ingresos y su vinculación con las políticas públicas se encuentra disponible en el Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 (Abril 2018) sección 3.3 Financiamiento (página 37 - 42)

En particular, la información específica se encuentra en

- Monto de préstamos nuevos netos necesarios para el próximo año presupuestario; (Cuadros 16 y 17 / Página 84)
- Monto total de la deuda del gobierno central al final del próximo año presupuestario; (Cuadros 18 y 19 / Página 85)
- Pagos de intereses de la deuda pendiente para el próximo año presupuestario (Cuadro 20 / Página 86) .

Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2019
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: IAPM 2019 reference is Pages 70- 73. Again net borrowing is not clear, as part is refinancing. Though in IAPM there is information on debt increase.

Government Reviewer

Opinion: Agree

Researcher Response

Se toma nota del comentario pero las paginas referidas no se relacionan con la pregunta, por lo que no corresponde una revisión de la respuesta.

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:

a. Yes, multi-year expenditure estimates are presented.

Source:

La información multianual del gasto público se encuentra disponible en el Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021 sección 3.2 Gastos (página 31 a 37) y en la página 82.

Informe de Actualización de Proyecciones Macroeconómicas 2018 - 2021
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2018_2021.pdf

Comment:

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:

La información se encuentra disponible en:

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019.

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Anexo 1 - Distribución del Gasto del Presupuesto del Sector Público por Categoría y Genérica del Gasto

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo1_Ley3089.pdf

Anexo 3 - Distribución del Gasto del Presupuesto del Sector Público por Nivel de Gobierno y Funciones

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo3_Ley3089.pdf

Anexo 4 - Distribución del Gasto del Presupuesto del Sector Público por Niveles de Gobierno, Pliegos y Fuente de Financiamiento

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo4_Ley3089.pdf

Comment:

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:

La información se encuentra disponible en:

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019.

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Anexo 1 - Distribución del Gasto del Presupuesto del Sector Público por Categoría y Genérica del Gasto

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo1_Ley3089.pdf

Anexo 3 - Distribución del Gasto del Presupuesto del Sector Público por Nivel de Gobierno y Funciones

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo3_Ley3089.pdf

Anexo 4 - Distribución del Gasto del Presupuesto del Sector Público por Niveles de Gobierno, Pliegos y Fuente de Financiamiento

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo4_Ley3089.pdf

Comment:

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:

La información se encuentra disponible en:

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019.

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Anexo 5 - Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a Nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo5_Ley3089.pdf

Anexo 8 - Distribución del Gasto del Presupuesto del Sector Público por Programas Presupuestales y Pliegos

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo8_Ley3089.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree but a high % of the expenditure is not under programs because it is administrative, or cannot be allocated to programs.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con la definición utilizada por IBP "los investigadores deberían utilizar el término "programa" para referirse a cualquier nivel de detalle que se encuentre desglosado más allá de una unidad administrativa (es decir, cualquier grupo programático que tenga un nivel inferior al de un ministerio, departamento o agencia). Por ejemplo, el presupuesto del Ministerio de Salud podría dividirse en varios subgrupos, como "atención primaria de la salud", "hospitales" o "administración". Estos subgrupos deberían considerarse programas incluso si podrían ser subdivididos en unidades menores y más detalladas, pero no lo son." En los anexos del Presupuesto se presenta información por pliegos que para efectos de este cuestionario son los equivalentes a programas

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:

La información se encuentra disponible en:

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019. Artículo 2, página 4.
<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Comment:

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:

La información se encuentra disponible en:

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019. Artículo 2, página 4 muestra categorías.
<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Anexo C - Ingresos del Gobierno Nacional y Gobiernos Regionales
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/AnexoC_Ingresos.PDF
Muestra fuentes desagregadas por cada institución.

Comment:

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:

La información se encuentra disponible en:

- el monto de préstamos nuevos netos durante el año presupuestario; Artículo 2 de la Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019 referida a Recursos por Operaciones Oficiales de Crédito y Artículo 1.c de la Ley N° 30880.- Ley de Equilibrio Financiero de Presupuesto del Sector Público para el Año Fiscal 2019.
- total de la deuda pendiente al final del año presupuestario; No disponible en la Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019; Ley N° 30880.- Ley de Equilibrio Financiero de Presupuesto del Sector Público para el Año Fiscal 2019; Ley N° 30881.- Ley de Endeudamiento del Sector Público para el Año Fiscal 2019..
- los pagos de intereses de la deuda pendiente para el año presupuestario. El Artículo No 1 la Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019 presenta la información sobre el gasto en servicio de deuda que incluye intereses pero no existe información desagregada.

Respecto al total de la deuda pendiente y los intereses de la deuda cabe destacar que si bien no son publicados al detalle en la Ley de Presupuesto y leyes conexas, de acuerdo con la Ley N° 27806, Ley de Transparencia y Acceso a la Información Pública, el Ministerio de Economía y Finanzas debe publicar:

Artículo 26.- Información que debe publicar el Ministerio de Economía y Finanzas ...

"4. Información detallada sobre el saldo y perfil de la deuda pública externa e interna concertada o garantizada por el Sector Público Consolidado, trimestralmente, incluyendo: el tipo de acreedor, el monto, el plazo, la tasa de amortización pactada, el capital y los intereses pagados y por devengarse.

5. El cronograma de desembolsos y amortizaciones realizadas, por cada fuente de financiamiento, trimestralmente, incluyendo: operaciones oficiales de crédito, otros depósitos y saldos de balance. "

Los proyectos de ley de Presupuesto Público; de Equilibrio Financiero; y de Endeudamiento se presentan al Congreso de manera conjunta y se aprueban también de manera conjunta, de acuerdo con la normativa vigente Dicha información puede encontrarse en el Portal de Transparencia Económica del Ministerio de Economía y Finanzas

Leyes:

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019;

Ley N° 30880.- Ley de Equilibrio Financiero de Presupuesto del Sector Público para el Año Fiscal 2019

Ley N° 30881.- Ley de Endeudamiento del Sector Público para el Año Fiscal 2019

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with 2 out of 3, but because net borrowing excluding refinancing is not so clear that is reported. To be checked with Treasury to be sure as in previous questions.

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:

a. The Citizens Budget provides information beyond the core elements.

Source:

La información se encuentra disponible en la Guía de Orientación del Presupuesto para el Año Fiscal 2018

- gastos e ingresos totales (páginas 39 - 86);
- las principales iniciativas de las políticas en el presupuesto (páginas 3 a 38);
- el pronóstico macroeconómico sobre el que se basa el presupuesto; (página 77 a 86) y
- la información de contacto para el seguimiento por parte de los ciudadanos (página 87 a 90)

Guía de Orientación del Presupuesto para el Año Fiscal 2018 https://www.mef.gob.pe/contenidos/comunicado/ley_presupuesto_2018.pdf

Comment:

Cabe resaltar que al 17 de abril del 2019, el Ministerio de Economía y Finanzas no ha publicado la Guía de Orientación del Presupuesto para el Año Fiscal 2019.

De acuerdo con el Oficio N° 0514-2019-EF/45.01 de fecha 31 de enero del 2019, en respuesta a la solicitud de Acceso a la Información Pública realizada por Ciudadanos al Día en donde se solicitó la Guía de Orientación del Presupuesto para el 2019, la Dirección de Presupuesto Público del Ministerio de Economía y Finanzas indicó que estaba en elaboración y sería publicada en febrero del 2019.

Peer Reviewer

Opinion: Agree

Comments: La guía 2019 ya ha sido publicado pero no queda claro cuando se hizo porque no hay fecha en el documento.

Government Reviewer

Opinion: Agree

IBP Comment

En la OBS 2019 se evalúa el CB 2018, pues el referente a 2019 solamente se publicó luego de la fecha de corte para la OBS 2019.

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:

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Source:

La Guía de Orientación del Presupuesto para el Año Fiscal 2018 es difundida a través de la página web del Ministerio de Economía y Finanzas y sus redes sociales

Guías y Reportes del Presupuesto

<https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Guía de Orientación del Presupuesto para el Año Fiscal 2018

https://www.mef.gob.pe/contenidos/comunicado/ley_presupuesto_2018.pdf

En adición, el Ministerio de Economía y Finanzas, difunde información sobre el Presupuesto Público a través de sus redes sociales

Facebook: @PeruMEF "Presentamos la guía de orientación al ciudadano sobre la Ley de #Presupuesto2018"

<https://www.facebook.com/PeruMEF/photos/a.469693849840030/1103489946460414/?type=3&theater>

Twitter: @MEF_Peru "Siempre te has hecho esta pregunta, ¿cuánto se gasta en mi región? En la guía de orientación al ciudadano presentamos la distribución del #Presupuesto2018 por regiones"

https://twitter.com/MEF_Peru/status/960896854832623616

Comment:

Cabe resaltar que al 17 de abril del 2019, el Ministerio de Economía y Finanzas no ha publicado la Guía de Orientación del Presupuesto para el Año Fiscal 2019.

De acuerdo con el Oficio N° 0514-2019-EF/45.01 de fecha 31 de enero del 2019, en respuesta a la solicitud de Acceso a la Información Pública realizada por Ciudadanos al Día en donde se solicitó la Guía de Orientación del Presupuesto para el 2019, la Dirección de Presupuesto Público del Ministerio de Economía y Finanzas indicó que estaba en elaboración y sería publicada en febrero del 2019.

Peer Reviewer

Opinion: Agree

Comments: see previous comment for 2019

Government Reviewer

Opinion: Agree

IBP Comment

En la OBS 2019 se evalúa el CB 2018, pues el referente a 2019 solamente se publicó luego de la fecha de corte para la OBS 2019.

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:

La Dirección de Presupuesto Público del Ministerio de Economía y Finanzas es la encargada de mantener la relación con los ciudadanos y la sociedad civil organizada en los temas del presupuesto a través de los siguientes mecanismos:

Página web de la Dirección de Presupuesto Público
<https://www.mef.gob.pe/es/presupuesto-publico-sp-18162>

Teléfono: 311-5930 anexo 2102

Guías y Reportes del Presupuesto
<https://www.mef.gob.pe/es/documentacion-sp-19127/guias--reportes-del-presupuesto-publico>

Guía de Orientación del Presupuesto para el Año Fiscal 2018
https://www.mef.gob.pe/contenidos/comunicado/ley_presupuesto_2018.pdf

En adición, el Ministerio de Economía y Finanzas, difunde información y atiende consultas sobre el Presupuesto Público a través de sus redes sociales

Facebook: @PeruMEF

Twitter: @MEF_Peru

Sin embargo, los resultados de las consultas y sugerencias no son públicas

Comment:

Cabe resaltar que, al 17 de abril del 2019, el Ministerio de Economía y Finanzas no ha publicado la Guía de Orientación del Presupuesto para el Año Fiscal 2019.

De acuerdo con el Oficio N° 0514-2019-EF/45.01 de fecha 31 de enero del 2019, en respuesta a la solicitud de Acceso a la Información Pública realizada por Ciudadanos al Día en donde se solicitó la Guía de Orientación del Presupuesto para el 2019, la Dirección de Presupuesto Público del Ministerio de Economía y Finanzas indicó que estaba en elaboración y sería publicada en febrero del 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

Comments: La última versión de la GUÍA DE ORIENTACIÓN AL CIUDADANO Ley de Presupuesto 2019 en la página 59 coloca una encuesta que permite al ciudadano retroalimentar el contenido que se muestra en la guía.

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano2019.pdf

IBP Comment

Luego de discutir con el investigador, se confirma la respuesta C, dado que no hay evidencia en el CB 2018 de que exista un proceso de retroalimentación sobre el CB.

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:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

El Ministerio de Economía y Finanzas, a través de la Dirección de Presupuesto Público publica la Guía de Orientación del Presupuesto para el Año Fiscal 2018 en donde se incluye información del proceso de elaboración, aprobación, ejecución y evaluación del Presupuesto (página 78) pero no del proceso de auditoría.

Guía de Orientación del Presupuesto para el Año Fiscal 2018

https://www.mef.gob.pe/contenidos/comunicado/ley_presupuesto_2018.pdf

Comment:

Cabe resaltar que, al 17 de abril del 2019, el Ministerio de Economía y Finanzas no ha publicado la Guía de Orientación del Presupuesto para el Año Fiscal 2019.

De acuerdo con el Oficio N° 0514-2019-EF/45.01 de fecha 31 de enero del 2019, en respuesta a la solicitud de Acceso a la Información Pública realizada por Ciudadanos al Día en donde se solicitó la Guía de Orientación del Presupuesto para el 2019, la Dirección de Presupuesto Público del Ministerio de Economía y Finanzas indicó que estaba en elaboración y sería publicada en febrero del 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Comments: It seems there is only one citizen's budget published in the budget formulation phase, with the draft budget sent to Congress. Check if this is what the question looks for.

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota del comentario del revisor y conforme a la evidencia se modifica la respuesta de B a C.

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:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

La información se encuentra disponible en la página de Evaluación Financiera del Presupuesto Público en la web del Ministerio de Economía y Finanzas. En cada documento trimestral se incluye información sobre el gasto según clasificación económica, administrativa y funcional. Por ejemplo, en la Evaluación Financiera al Tercer Trimestre 2018 se presenta información por clasificación económica (Capítulo C Recursos Públicos - Ingresos Financieros al tercer trimestre del año fiscal 2018 y Capítulo D Gastos de los Niveles de Gobierno Nacional, Regional y Local al tercer trimestre del año fiscal 2018), funcional (Acápites D.2.1.2. Ejecución del Gasto por Funciones del Gobierno Nacional; D.2.2.2. Ejecución del Gasto por Funciones - Gobiernos Regionales; y D.2.3.2 Ejecución del Gasto por Funciones - Gobiernos Locales); y por clasificación administrativa (en los Capítulos C y D se presentan los montos de los principales pliegos administrativos)

Evaluación Financiera

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Evaluación Financiera al Tercer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_3T2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_2T2018.pdf

Evaluación Financiera al Primer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_1T2018.pdf

Comment:

Adicionalmente, de acuerdo con la Ley N° 27806 Ley de Transparencia y Acceso a la Información Pública, el Ministerio de Economía y Finanzas publica la siguiente información 2. Los ingresos y gastos del Gobierno Central e Instancias Descentralizadas comprendidas en la Ley de Presupuesto del Sector Público, de conformidad con los Clasificadores de Ingresos, Gastos y Financiamiento vigente, trimestralmente, incluyendo: el presupuesto anual y el devengado, de acuerdo a los siguientes criterios (i) identificación institucional; (ii) clasificador funcional (función/programa); (iii) por genérica de gasto; y (iv) por fuente de financiamiento.

Dicha información se publica a través del Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguiimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

La información se encuentra disponible en la página de Evaluación Financiera del Presupuesto Público en la web del Ministerio de Economía y Finanzas. En cada documento trimestral se incluye información sobre el gasto según clasificación económica, administrativa y funcional. Por ejemplo, en la Evaluación Financiera al Tercer Trimestre 2018 se presenta información por clasificación económica (Capítulo C Recursos Públicos - Ingresos Financieros al tercer trimestre del año fiscal 2018 y Capítulo D Gastos de los Niveles de Gobierno Nacional, Regional y Local al tercer trimestre del año fiscal 2018), funcional (Acápites D.2.1.2. Ejecución del Gasto por Funciones del Gobierno Nacional; D.2.2.2. Ejecución del Gasto por Funciones - Gobiernos Regionales; y D.2.3.2 Ejecución del Gasto por Funciones - Gobiernos Locales); y por clasificación administrativa (en los Capítulos C y D se presentan los montos de los principales pliegos administrativos)

Evaluación Financiera

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Evaluación Financiera al Tercer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_3T2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_2T2018.pdf

Evaluación Financiera al Primer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_1T2018.pdf

De acuerdo con la Ley N° 27806 Ley de Transparencia y Acceso a la Información Pública, el Ministerio de Economía y Finanzas publica la siguiente información 2. Los ingresos y gastos del Gobierno Central e Instancias Descentralizadas comprendidas en la Ley de Presupuesto del Sector Público, de conformidad con los Clasificadores de Ingresos, Gastos y Financiamiento vigente, trimestralmente, incluyendo: el presupuesto anual y el devengado, de acuerdo a los siguientes criterios (i) identificación institucional; (ii) clasificador funcional (función/programa); (iii) por genérica de gasto; y (iv) por fuente de financiamiento.

Dicha información se publica a través del Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically

coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

La información a nivel general se encuentra disponible en las Evaluaciones Financieras Trimestrales. La información en detalle se encuentra disponible en el Portal de Transparencia Económica. De acuerdo con la Ley N° 27806 Ley de Transparencia y Acceso a la Información Pública, el Ministerio de Economía y Finanzas publica la siguiente información 2. Los ingresos y gastos del Gobierno Central e Instancias Descentralizadas comprendidas en la Ley de Presupuesto del Sector Público, de conformidad con los Clasificadores de Ingresos, Gastos y Financiamiento vigente, trimestralmente, incluyendo: el presupuesto anual y el devengado, de acuerdo a los siguientes criterios (i) identificación institucional; (ii) clasificador funcional (función/programa); (iii) por genérica de gasto; y (iv) por fuente de financiamiento. Tanto la Evaluación Financiera como el Portal de Transparencia Económica tienen su base en la plataforma del Sistema Integrado de Administración Financiera del Sector Público (SIAF-SP):

Tal como se indica en la página 7 de la Evaluación Financiera Tercer Trimestre 2018, "La ejecución de ingresos de las fuentes de financiamiento distintas a Recursos Ordinarios, y la ejecución de gastos toman como base la información registrada por los pliegos en el Módulo del Proceso Presupuestario – MPP a través del Sistema Integrado de Administración Financiera del Sector Público (SIAF-SP).".

En la Presentación del Portal de Transparencia Económica se indica que SIAF - SP en versión amigable es una de las bases de datos que están disponibles a través de dicho portal
<https://www.mef.gob.pe/es/presentacion>

Evaluación Financiera

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Evaluación Financiera al Tercer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_3T2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_2T2018.pdf

Evaluación Financiera al Primer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_1T2018.pdf

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree but not sure if the programs account for more 2/3 of expenditure, as there is expenditure without program (horizontal, administrative) but is not an issue.

Government Reviewer

Opinion: Agree

Researcher Response

De acuerdo con la metodología del IBP "los investigadores deberían utilizar el término "programa" para referirse a cualquier nivel de detalle que se encuentre desglosado más allá de una unidad administrativa (es decir, cualquier grupo programático que tenga un nivel inferior al de un ministerio, departamento o agencia). Por ejemplo, el presupuesto del Ministerio de Salud podría dividirse en varios subgrupos, como "atención primaria de la salud", "hospitales" o "administración". Estos subgrupos deberían considerarse programas incluso si podrían ser subdivididos en unidades menores y más detalladas, pero no lo son." La información contenida en el Informe y en el Portal de Transparencia Económica incluye desagregado a nivel de pliegos y unidades ejecutoras.

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:

La información presentada en las Evaluaciones Financieras Trimestrales compara el presupuesto inicial, el presupuesto modificado y la ejecución al trimestre. La información en detalle se encuentra disponible en el Portal de Transparencia Económica Por ejemplo en la página 30 de la Evaluación Financiera al Tercer Trimestre 2018 - Acápite D.1 Presupuesto modificado de los Niveles de Gobierno Nacional, Regional y Local al tercer trimestre del año fiscal 2018 se muestra el gasto inicial y modificaciones presupuestales

De acuerdo con la Ley N° 27806 Ley de Transparencia y Acceso a la Información Pública, el Ministerio de Economía y Finanzas publica la siguiente información 2. Los ingresos y gastos del Gobierno Central e Instancias Descentralizadas comprendidas en la Ley de Presupuesto del Sector Público, de conformidad con los Clasificadores de Ingresos, Gastos y Financiamiento vigente, trimestralmente, incluyendo: el presupuesto anual y el devengado, de acuerdo a los siguientes criterios (i) identificación institucional; (ii) clasificador funcional (función/programa); (iii) por genérica de gasto; y (iv) por fuente de financiamiento. Tanto la Evaluación Financiera como el Portal de Transparencia Económica tienen su base en la plataforma del Sistema Integrado de Administración Financiera del Sector Público (SIAF-SP):

Evaluación Financiera

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Evaluación Financiera al Tercer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_3T2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_2T2018.pdf

Evaluación Financiera al Primer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_1T2018.pdf

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: These reports do not compare with the same period of last year or part of the budget for the period. Comparisons are made with the full year of the budget (initial and modified budgets) <https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera> Check if the question is looking for this or annual.

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:

La información se presenta en las Evaluaciones Financieras Trimestrales, por ejemplo, en la Evaluación Financiera al Tercer Trimestre 2018, se presenta dicha información en la Página 20 Capítulo C. Recursos Públicos - Ingresos Financieros - C.1. Recursos Ordinarios (Ingresos del Tesoro Público). En la página 21 se incluye un cuadro desagregado de los ingresos tributarios y no tributarios

De acuerdo con la Ley N° 27806 Ley de Transparencia y Acceso a la Información Pública, el Ministerio de Economía y Finanzas publica la siguiente información 2. Los ingresos y gastos del Gobierno Central e Instancias Descentralizadas comprendidas en la Ley de Presupuesto del Sector Público, de conformidad con los Clasificadores de Ingresos, Gastos y Financiamiento vigente, trimestralmente, incluyendo: el presupuesto anual y el devengado, de acuerdo a los siguientes criterios (i) identificación institucional; (ii) clasificador funcional (función/programa); (iii) por genérica de gasto; y (iv) por fuente de financiamiento. Tanto la Evaluación Financiera como el Portal de Transparencia Económica tienen su base en la

plataforma del Sistema Integrado de Administración Financiera del Sector Público (SIAF-SP):

Evaluación Financiera

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Evaluación Financiera al Tercer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_3T2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_2T2018.pdf

Evaluación Financiera al Primer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_1T2018.pdf

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

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:

La información de los ingresos por todas sus fuentes se presentan Evaluaciones Financieras Trimestrales en la Sección C. Recursos Públicos - Ingresos Financieros Evaluación Financiera y en el Portal de Transparencia Económica

De acuerdo con la Ley N° 27806 Ley de Transparencia y Acceso a la Información Pública, el Ministerio de Economía y Finanzas publica la siguiente información 2. Los ingresos y gastos del Gobierno Central e Instancias Descentralizadas comprendidas en la Ley de Presupuesto del Sector Público, de conformidad con los Clasificadores de Ingresos, Gastos y Financiamiento vigente, trimestralmente, incluyendo: el presupuesto anual y el devengado, de acuerdo a los siguientes criterios (i) identificación institucional; (ii) clasificador funcional (función/programa); (iii) por genérica de gasto; y (iv) por fuente de financiamiento. Tanto la Evaluación Financiera como el Portal de Transparencia Económica tienen su base en la plataforma del Sistema Integrado de Administración Financiera del Sector Público (SIAF-SP):

Evaluación Financiera

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Evaluación Financiera al Tercer Trimestre 2018 página 21

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_3T2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_2T2018.pdf

Evaluación Financiera al Primer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_1T2018.pdf

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

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:

La Evaluación Financiera en el Capítulo C. RECURSOS PÚBLICOS – INGRESOS FINANCIEROS presenta información comparada entre el presupuesto aprobado (Presupuesto Inicial) y el presupuesto modificado para el año fiscal. La información de periodos anteriores está disponible en el Portal de Transparencia Económica, desde donde se puede hacer comparaciones trimestrales de ingresos desde el año 2009.

De acuerdo con la Ley N° 27806 Ley de Transparencia y Acceso a la Información Pública, el Ministerio de Economía y Finanzas publica la siguiente información 2. Los ingresos y gastos del Gobierno Central e Instancias Descentralizadas comprendidas en la Ley de Presupuesto del Sector Público, de conformidad con los Clasificadores de Ingresos, Gastos y Financiamiento vigente, trimestralmente, incluyendo: el presupuesto anual y el devengado, de acuerdo a los siguientes criterios (i) identificación institucional; (ii) clasificador funcional (función/programa); (iii) por genérica de gasto; y (iv) por fuente de financiamiento. Tanto la Evaluación Financiera como el Portal de Transparencia Económica tienen su base en la plataforma del Sistema Integrado de Administración Financiera del Sector Público (SIAF-SP):

Evaluación Financiera

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Evaluación Financiera al Tercer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_3T2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_2T2018.pdf

Evaluación Financiera al Primer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_1T2018.pdf

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: Same as before, the question says same period but the reports are comparing with the full annual budget.

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

· the amount of net new borrowing so far during the year;

- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

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

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

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

Las evaluaciones trimestrales presentan información de Recursos obtenidos por Operaciones Oficiales de Crédito (sección C.2.1.2; C.2.2.2 y C.2.3.2) así como el Servicio de Deuda (D.2.1.1c; D.2.2.1.c; y D.2.3.1.c) información específica de saldos de deuda e intereses se encuentra disponible en el módulo de Deuda Pública del Portal de transparencia Económica del Ministerio de Economía y Finanzas. De acuerdo con el Artículo 26 de la Ley 27806 Transparencia y Acceso a la Información, el Ministerio debe publicar lo siguiente 4. Información detallada sobre el saldo y perfil de la deuda pública externa e interna concertada o garantizada por el Sector Público Consolidado, trimestralmente, incluyendo: el tipo de acreedor, el monto, el plazo, la tasa de amortización pactada, el capital y los intereses pagados y por devengarse. Dicha información se encuentra en el Portal de Transparencia Económica, y contiene información desde el año 2001 y proyecciones para los próximos 40 años

Evaluación Financiera

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Evaluación Financiera al Tercer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_3T2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_2T2018.pdf

Evaluación Financiera al Primer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_1T2018.pdf

Portal de Transparencia Económica – Deuda Interna y Externa

<https://www.mef.gob.pe/es/consulta-de-deuda-publica>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: the net new borrowing is supposed to not account for refinancing operations. Please check if the answer should be b)

Government Reviewer

Opinion: Agree

Researcher Response

La información también se encuentra disponible en el Portal de Transparencia Económica desde el año 2001 en adelante y se actualiza trimestralmente Portal de Transparencia Económica <http://www.mef.gob.pe/es/consulta-de-deuda-publica>

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:

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

Source:

Las evaluaciones trimestrales presentan información de Recursos obtenidos por Operaciones Oficiales de Crédito (sección C.2.1.2; C.2.2.2 y C.2.3.2) así como el Servicio de Deuda (D.2.1.1.c; D.2.2.1.c; y D.2.3.1.c) información específica de saldos de deuda e intereses se encuentra disponible en el módulo de Deuda Pública del Portal de transparencia Económica del Ministerio de Economía y Finanzas. De acuerdo con el Artículo 26 de la Ley 27806 Transparencia y Acceso a la Información, el Ministerio debe publicar lo siguiente 4. Información detallada sobre el saldo y perfil de la deuda pública externa e interna concertada o garantizada por el Sector Público Consolidado, trimestralmente, incluyendo: el tipo de acreedor, el monto, el plazo, la tasa de amortización pactada, el capital y los intereses pagados y por devengarse. Dicha información se encuentra en el Portal de Transparencia Económica, y contiene información desde el año 2001 y proyecciones para los próximos 40 años

Evaluación Financiera

<https://www.mef.gob.pe/es/presupuesto-del-sector-publico/evaluacion-presupuestal/evaluacion-financiera>

Evaluación Financiera al Tercer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_3T2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_2T2018.pdf

Evaluación Financiera al Primer Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Ev_Fin_1T2018.pdf

También es posible ingresar a información actualizada a través del Portal de Transparencia Económica, módulo Deuda Interna y Externa del gobierno nacional y regional. Tal como lo indica dicha página "La información presentada puede ser analizada por los Clasificadores como Grupo Financiero (Foro), Acreedor, País del Acreedor, Tipo de Tasa de Interés, entre otros.

La información de la Base de Datos es actualizada en el Portal 30 días después de finalizado cada trimestre."

Portal de Transparencia Económica – Deuda Interna y Externa

<https://www.mef.gob.pe/es/consulta-de-deuda-publica>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Source:

El análisis macroeconómico no se encuentra en el Informe Trimestral de Reglas Fiscales al Segundo Trimestre 2018 pero si en los siguientes documentos

Evaluación Financiera al Segundo Trimestre 2018 en donde se coloca un Análisis Macroeconómico para el Período Enero – Junio 2018 (página 8 a 17)

Marco Macroeconómico Multianual 2019 - 2022 incluye información actualizada de las proyecciones macroeconómicas (sección 6. Proyecciones Macroeconómicas)

Informe Trimestral de Reglas Fiscales al Segundo Trimestre

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Evaluación Financiera al Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Ev_Fin_2T2018.pdf

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 incluye información actualizada de las proyecciones macroeconómicas (sección 6. Proyecciones Macroeconómicas) Marco Macroeconómico Multianual 2019 - 2022 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

IBP Comment

La respuesta se ajusta a B para asegurar consistencia entre países, dado que esta pregunta espera ver comparación con los estimados originales. La información que se observa comparativa crecimiento del PIB, Table 14, pagina 75 compara con estimado; y tasa de interés página 44, para. 3.

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:

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is

not presented.

Source:

La información se encuentra disponible en la sección I. Operaciones del Sector Público No Financiero (página 3 y 4) del Informe Trimestral de Reglas Fiscales al segundo trimestre del 2018.

Así mismo el Marco Macroeconómico Multianual 2019 - 2022 presenta información actualizada del gasto en la sección 7.2 Gastos

Informe Trimestral de Reglas Fiscales - Segundo Trimestre 2018

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 presenta información actualizada del gasto en la sección 7.2 Gastos Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

IBP Comment

Luego de nuevas revisiones con el IBP y para asegurar consistencia con otros países, se ajusta esta respuesta a C, en base a la información presentada en la página 83 del MMM.

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of these three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Source:

La información que se encuentra disponible en la sección I. Operaciones del Sector Público No Financiero del Informe Trimestral de Reglas Fiscales al segundo trimestre del 2018 y en el Marco Macroeconómico Multianual 2019 - 2022 es sólo a nivel de clasificación económica y según clasificación administrativa en términos generales (gobierno nacional, gobiernos regionales y gobiernos locales).

Informe Trimestral de Reglas Fiscales al Segundo Trimestre

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 incluye información sólo a nivel de clasificación económica y según clasificación administrativa en términos generales (gobierno nacional, gobiernos regionales y gobiernos locales) Marco Macroeconómico Multianual 2019 - 2022 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification
Economic classification

Source:

La información que se encuentra disponible en la sección I. Operaciones del Sector Público No Financiero del Informe Trimestral de Reglas Fiscales al segundo trimestre del 2018 y en el Marco Macroeconómico Multianual 2019 - 2022 es sólo a nivel de clasificación económica y según clasificación administrativa en términos generales (gobierno nacional, gobiernos regionales y gobiernos locales).

Informe Trimestral de Reglas Fiscales al Segundo Trimestre

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 incluye información sólo a nivel de clasificación económica y según clasificación administrativa en términos generales (gobierno nacional, gobiernos regionales y gobiernos locales) Marco Macroeconómico Multianual 2019 - 2022 https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

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:

Ni el Informe Trimestral de Reglas Fiscales al segundo trimestre del 2018 ni el Marco Macroeconómico Multianual 2019 - 2022 presentan información a nivel de unidades ejecutoras

Informe Trimestral de Reglas Fiscales al Segundo Trimestre

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Marco Macroeconómico Multianual 2019 – 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 no presentan información a nivel de unidades ejecutoras Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

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:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Source:

El Informe Trimestral de Reglas Fiscales al segundo trimestre del 2018 en la sección I. Operaciones del Sector Público No Financiero y el Marco Macroeconómico Multianual 2019 – 2022 en la Sección 7.1 presentan información general actualizada de los ingresos

Informe Trimestral de Reglas Fiscales al Segundo Trimestre

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Marco Macroeconómico Multianual 2019 – 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 en la Sección 7.1 presenta información general actualizada de los ingresos Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

IBP Comment

Se confirma la respuesta B. Ver página 76, Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

El Informe Trimestral de Reglas Fiscales al segundo trimestre del 2018 en la sección I. Operaciones del Sector Público No Financiero y el Marco Macroeconómico Multianual 2019 - 2022 en la Sección 7.1 presentan información general actualizada de los ingresos por categoría

Informe Trimestral de Reglas Fiscales al Segundo Trimestre

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 en la Sección 7.1 presenta información estimada de los ingresos por categorías Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

El Informe Trimestral de Reglas Fiscales al segundo trimestre del 2018 en la sección I. Operaciones del Sector Público No Financiero y el Marco Macroeconómico Multianual 2019 – 2022 en la Sección 7.1 presentan información general actualizada sobre fuentes de ingresos

Informe Trimestral de Reglas Fiscales al Segundo Trimestre

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Marco Macroeconómico Multianual 2019 – 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 en la Sección 7.1 presentan información general actualizada sobre fuentes de ingresos Marco Macroeconómico Multianual 2019 - 2022
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

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:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

El Informe Trimestral de Reglas Fiscales al segundo trimestre del 2018 en la sección I. Operaciones del Sector Público No Financiero (página 8) se presenta información sobre el saldo de la deuda pública así como en el Marco Macroeconómico Multianual 2019 – 2022 en la Sección 7.3 Financiamiento; 7.4 Análisis determinístico y estocástico de la Deuda Pública; y en los Cuadros Estadísticos 16 al 20 presentan información sobre los deuda actual, requerimientos, y pago de interés

Informe Trimestral de Reglas Fiscales al Segundo Trimestre

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2018.pdf

Marco Macroeconómico Multianual 2019 – 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: not clear if Net new borrowing is included

Government Reviewer

Opinion: Agree

Researcher Response

Con el fin de unificar criterios y ser consistentes con la metodología del IBP utilizada para el resto de los países, se ha acordado que el documento de respaldo para el Mid Year Report será el Marco Macroeconómico Multianual (MMM) a partir del Open Budget Survey 2019. Por tanto, la referencia/fuente (source) para esta pregunta sería la siguiente: El Marco Macroeconómico Multianual 2019 - 2022 en la Sección 7.3 Financiamiento; 7.4 Análisis determinístico y estocástico de la Deuda Pública; y en los Cuadros Estadísticos 16 al 20 presentan información sobre los deuda actual, requerimientos, y pago de interés Marco Macroeconómico Multianual 2019 - 2022

https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2019_2022.pdf

IBP Comment

La respuesta se ha ajustado de A a B para asegurar consistencia con otros países y dada la información disponible en el MMM - al faltar comparaciones para algunos elementos, como pago de interés y amortización.

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:

La información se encuentra disponible en las páginas 52 a 61 para el Gobierno Nacional, 67 a 74 para gobiernos regionales; 80 a 85 para gobiernos locales; 89 a 93 para entidades de tratamiento empresarial del Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

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:

La información de gasto por clasificación administrativa (gobierno nacional, regional y local), económica y por función se encuentra disponible en el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 según se describe a continuación:

Económica

Gobierno Nacional (páginas 52);
Gobierno Regional (páginas 67)
Gobierno Local (página 80).

Funcional

Gobierno Nacional (páginas 57 a 60);
Gobierno Regional (páginas 71 - 73)
Gobierno Local (página 83).

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017
https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

No se evidencia una clasificación administrativa aunque si alguna referencia a instituciones en las siguientes páginas.
Gobierno Nacional (páginas 52 a 61);
Gobierno Regional (páginas 62 a 74)
Gobierno Local (páginas 75 a 84).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Para asegurar consistencia con otros países, se confirma la respuesta B dado que no se ve una clasificación administrativa en el YER.

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:

Economic classification
Functional classification

Source:

La información de gasto por clasificación administrativa (gobierno nacional, regional y local), económica y por función se encuentra disponible en el

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 según se describe a continuación Gobierno Nacional (páginas 52 a 61); Gobierno Regional (páginas 62 a 74) Gobierno Local (páginas 75 a 84).

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017
https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Evaluacion_Global_2017.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

La información de gasto por unidades ejecutoras no se encuentra disponible en el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017
https://www.mef.gob.pe/contenidos/presu_publico/presu_sect/Evaluacion_Global_2017.pdf

Comment:

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:

La información sobre las diferencias en los ingresos se encuentra disponible en las siguientes secciones del Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

4.1 Modificaciones Presupuestales del Gobierno Nacional por Fuentes de Financiamiento página 44

5.1 Modificaciones Presupuestales de los Gobiernos Regionales por Fuentes de Financiamiento página 62

6.1 Modificaciones presupuestales de los Gobiernos Locales por Fuentes de Financiamiento página 75

7.2 Modificaciones Presupuestales de las Entidades de Tratamiento Empresarial por Fuentes de Financiamiento página 87

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

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:

La información sobre las diferencias en los ingresos se encuentra disponible en las siguientes secciones del Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

2.1 Presupuesto Consolidado de la Actividad Gubernamental del Estado

2.2 Presupuesto Consolidado de los Recursos Públicos (excepto FONAFE y ESSALUD)

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017, página 23.

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

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:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

La información la mayor parte de los ingresos se encuentra disponible en las siguientes secciones del Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

2.1 Presupuesto Consolidado de la Actividad Gubernamental del Estado

2.2 Presupuesto Consolidado de los Recursos Públicos (excepto FONAFE y ESSALUD)

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

El informe indica en la página 3 "Cabe indicar que a la fecha de la elaboración de la evaluación, 30 gobiernos locales y 11 mancomunidades municipales se encontraron omisas a la información contable para la elaboración de la Cuenta General 2017" .

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:

La información sobre el servicio de deuda se encuentra disponible en las siguientes secciones Ejecución Consolidada de Gastos por Genéricas, páginas 29 a 32; 4.2 Ejecución de Gastos de las Entidades del Gobierno Nacional, páginas 52 y 57; Gobiernos Regionales, página 70 y Gobiernos Locales, página 82 del Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017. No existe información adicional detallada sobre la deuda pública.

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017
https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

Los gastos agregados en servicio de la deuda (intereses + amortización) se incluyen en la tabla de la página 30.

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:

The interest payments on outstanding debt for the budget year

Source:

La información sobre el servicio de deuda se encuentra disponible en las siguientes secciones Ejecución Consolidada de Gastos por Genéricas, páginas 29 a 32; 4.2 Ejecución de Gastos de las Entidades del Gobierno Nacional, páginas 52 y 57; Gobiernos Regionales, página 70 y Gobiernos Locales, página 82 del Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017. No existe información adicional detallada sobre la deuda pública.

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017
https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

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:

La información sobre aspectos macroeconómicos se encuentran disponibles en las páginas 8 a 18 del Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017, sin embargo, no presenta comparaciones entre los indicadores iniciales y el resultado final.

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Se confirma la respuesta D, diferente a la OBS 2017, para asegurar consistencia de evaluación con otros países.

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:

La información sobre aspectos macroeconómicos se encuentran disponibles en las páginas 8 a 18 del Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017, sin embargo, en algunos casos no presenta comparaciones entre los indicadores iniciales y el resultado final.

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: This information is other reports. Maybe we are underscoring them just not being in this report.

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:

El Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 (que es el YER considerado en la OBS) no presenta datos de metas físicas; sin embargo, el Reporte de seguimiento de ejecución financiera y física de los Programas Presupuestales incluye la información de las metas físicas y las diferencias presupuestales a fin de año 2017.

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Reporte de seguimiento de ejecución financiera y física de los Programas Presupuestales

https://www.mef.gob.pe/contenidos/presu_publ/ppr/report_anual_122017.pdf

Comment:

Peer Reviewer

Opinion: Disagree

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

Comments: Question 49 concluded "No data on inputs". Then answer to Q92 should be non applicable. Also the comment can be deleted. This refers to inputs not to targets. Then the comment is not applicable.

Government Reviewer

Opinion: Agree

Researcher Response

La pregunta 49 se refiere a la Propuesta de Proyecto de Ley de Presupuesto. La pregunta 92 se refiere al Informe de Final de Año, por lo que considero no son preguntas vinculantes respecto a la forma como se presentan los datos.

IBP Comment

Se confirma la respuesta D dado esta pregunta y la 49 son independientes.

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

El Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 (considerado YER) no presenta datos de metas físicas; sin embargo, el Reporte de seguimiento de ejecución financiera y física de los Programas Presupuestales incluye la información de las metas físicas y las diferencias presupuestales a fin de año 2017

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Reporte de seguimiento de ejecución financiera y física de los Programas Presupuestales

https://www.mef.gob.pe/contenidos/presu_public/ppr/report_anual_122017.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

No existe documento que compare las nuevas políticas públicas emprendidas en el año 2017 y su repercusión.

Si bien se desarrollan evaluaciones independientes de los Programas Presupuestales, dichas evaluaciones no están necesariamente vinculadas con el ciclo presupuestal

Comment:

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:

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

Source:

El artículo 74 del Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público establece prohibiciones para la generación de fondos extra presupuestales

74. Prohibición de Fondos o similares

74.1 Queda prohibida la creación de fondos u otros que conlleven gastos que no se encuentren enmarcados dentro de las disposiciones del presente Decreto Legislativo.

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

Researcher Response

En el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 se presentan las siguientes secciones: VII. Evaluación Presupuestaria de las Entidades de Tratamiento Empresarial a cargo de la Dirección General de Presupuesto Público páginas 86 - 96 con información sobre las modificaciones producidas en el presupuesto.

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf Cabe destacar que las Entidades de Tratamiento Empresarial a cargo de la Dirección General de Presupuesto son "unidades económicas productoras, comercializadoras o prestadoras de bienes y servicios sobre las que el Sector Público ostenta la propiedad del capital social o fondo patrimonial, la capacidad de controlar la gestión o la capacidad de nombrar mayoritariamente a sus Órganos de Dirección. Link:

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/prcon_ineg/2012/TUO_2012_DIRECTIVA_004_2009_APROBACION.pdf El Informe de Evaluación Consolidado del Presupuesto del Sector Público del Año Fiscal 2017 incluye también: VIII. Evaluación Presupuestaria de las Empresas Públicas a cargo del FONAFE que incluye a Essalud página 91

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf En particular, la página 109 incluye una descripción de las diferencias entre sus metas de ingresos y gastos respecto a lo ejecutado

IBP Comment

Se confirma la respuesta A en base a la explicación dada por el investigador. Asimismo, y como fue mencionado en la Q33, se reconoce la existencia de fondos extrapresupuestarios en Perú, ver informe de 2015 del FMI: <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/Peru-Fiscal-Transparency-Evaluation-43363>

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

La Cuenta General de la República se publica en un documento separado al Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017.

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017
https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Cuenta General de la República - publicado el 3 de septiembre del 2018
<https://www.mef.gob.pe/es/cuenta-general-de-la-republica>

Comment:

Peer 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: The financial statement is in the Cuenta General de la Republica 2017, as said in the comment as well: shouldn't the answer be a)?

Government Reviewer

Opinion: Agree

IBP Comment

De acuerdo a lo discutido con el investigador, se modifica la respuesta de B a A. La referencia al estado financiera esta en esta en las paginas 4 y 5 de la Cuenta General 2017: https://www.mef.gob.pe/contenidos/conta_public/2017/inf_financiera2017_tomo1.pdf

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:

De acuerdo con la Ley 27785 Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República y normas específicas; la Contraloría lleva a cabo auditorías financieras, de desempeño y de cumplimiento

Ley 27785 Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República
http://doc.contraloria.gob.pe/documentos/Ley_Organica_Sistema_Nacional_Control_y_de_la_CGR.pdf

Directiva N° 005-2014-CG/AFN Auditoría Financiera Gubernamental
http://doc.contraloria.gob.pe/libros/2/pdf/RC_445_2014_CG_Directiva_Financiera.pdf

Directiva N° 008-2016-CG/GPROD "Auditoría de Desempeño"
http://doc.contraloria.gob.pe/libros/2/pdf/RC_122_2016_CG_directiva.pdf

Directiva N° 007-2014-CG/AFN Auditoría de Cumplimiento
http://doc.contraloria.gob.pe/libros/2/pdf/RC_473_2014_CG_directiva.pdf

Para revisar las auditorias realizadas por Contraloría puede ingresar al Buscador de Informes de Servicios de Control y buscar por Tipo de Servicios
<https://apps1.contraloria.gob.pe/portal/Informes/Inicio2.html>

Comment:

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:

La auditoría se realizó a una muestra de 311 entidades públicas, de un universo de 2 466 entidades que comprendieron la Cuenta General de la República 2017, que por sus presupuestos tienen una representatividad de 83% de los activos; 90% de los ingresos y 89% de los gastos

Auditoría a la Cuenta General de la República 2017

https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

b. 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.

Source:

El artículo 74 del Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público establece prohibiciones para la generación de fondos extra presupuestales

74. Prohibición de Fondos o similares

74.1 Queda prohibida la creación de fondos u otros que conlleven gastos que no se encuentren enmarcados dentro de las disposiciones del presente Decreto Legislativo.

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I would say ES Salud is extra budgetary but reported.

Government Reviewer

Opinion: Agree

Researcher Response

El Informe de Auditoría de la EFS se realiza a la Cuenta General de la República El Universo de entidades que en la Cuenta General de la República del año 2017 incluye: o Fondo Consolidado de Reserva (pag 446) o Empresas del Estado y otras entidades a cargo de Fonafe (pag 464 y 465) que incluye a EsSalud Link: https://www.mef.gob.pe/contenidos/conta_public/2017/anexo1_2017_tomo1.pdf De acuerdo con la Cuenta General de la República y el Informe de Auditoría realizado por la Contraloría General de la República, existen un grupo de entidades omisas que no son incluidas en ambos documentos ni en el análisis

IBP Comment

Se modifica la respuesta de E a B dado que se entiende que existen en Peru fondos extrapresupuestarios, como ESSALUD. Esto se verifica también con el informe del FMI (2015) <https://www.imf.org/en/Publications/CR/Issues/2016/12/31/Peru-Fiscal-Transparency-Evaluation-43363>

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:

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

Source:

El Informe de Auditoría a la Cuenta General de la República 2017 incluye un Resumen Ejecutivo (página 1 a 5)

Auditoría a la Cuenta General de la República 2017

https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

a. Yes, the executive reports publicly on what steps it has taken to address audit findings.

Source:

A partir del año 2016, la Cuenta General de la República incluye información sobre el seguimiento a la implementación de recomendaciones realizadas por la Contraloría

Cuenta General de la República 2017 - Tomo I - 2. Introducción y primera sección 2017 (página 15 y 16)
https://www.mef.gob.pe/contenidos/conta_publ/2017/introduccion2017_tomo1.pdf

Cuenta General de la República 2016- Tomo I - 2. Introducción y primera sección 2017 (página 2)
https://www.mef.gob.pe/contenidos/conta_publ/2016/introduccion2016_tomo1.pdf

Comment:

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:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

El Informe de Auditoría a la Cuenta General de la República 2017 incluye un seguimiento a las recomendaciones del Informe de Auditoría del año 2016 disponible en:

VII: Situación de las Recomendaciones del Informe de Auditoría del año 2016 (páginas 119 a 123)

https://s3.amazonaws.com/spic-informes-publicados/informes/2018/09/2018CPOL32000004_ADJUNTO.pdf

Comment:

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:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Source:

De acuerdo con el artículo 15 del Decreto Legislativo No 1276 Decreto Legislativo del 23 de diciembre del 2016 que Aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero, el Consejo Fiscal es una comisión autónoma, dependiente del Ministerio de Economía y Finanzas, cuyo objeto es contribuir con el análisis técnico independiente de la política fiscal, mediante la emisión de opinión no vinculante a través de informes, en las siguientes materias:

- a) La modificación y el cumplimiento de las reglas macrofiscales y de las reglas fiscales de los Gobiernos Regionales y Gobiernos Locales.
- b) Las proyecciones macroeconómicas contempladas en el Marco Macroeconómico Multianual.
- c) La evolución de las finanzas públicas de corto, mediano y largo plazo.
- d) La metodología para el cálculo del resultado fiscal estructural

Comment:

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:

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Source:

El Consejo Fiscal emite Informes y Reportes Técnicos independientes y de carácter no vinculante respecto a la información macroeconómica y fiscal producida por el Ministerio de Economía y Finanzas y otras fuentes públicas Los Informes y Reportes se encuentran disponibles en

<https://cf.gob.pe/p/documentos/informes/>

<https://cf.gob.pe/p/documentos/reportes-tecnicos/>

Comment:

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:

Las funciones del Consejo Fiscal no contempla la producción de costos en la evaluación de nuevas políticas fiscales.

De acuerdo con el artículo 15 del Decreto Legislativo No 1276 del 23 de diciembre del 2016 Decreto Legislativo que Aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero, el Consejo Fiscal es una comisión autónoma, dependiente del Ministerio de Economía y Finanzas, cuyo objeto es contribuir con el análisis técnico independiente de la política fiscal, mediante la emisión de opinión no vinculante a través de informes, en las siguientes materias:

- a) La modificación y el cumplimiento de las reglas macrofiscales y de las reglas fiscales de los Gobiernos Regionales y Gobiernos Locales.
- b) Las proyecciones macroeconómicas contempladas en el Marco Macroeconómico Multianual.
- c) La evolución de las finanzas públicas de corto, mediano y largo plazo.
- d) La metodología para el cálculo del resultado fiscal estructural

Descripción del Consejo Fiscal en su página web:
<https://cf.gob.pe/nosotros/mision/>

Comment:

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:

c. Rarely (i.e., once or twice).

Source:

El presidente del Consejo Fiscal fue citado a la Comisión de Presupuesto y Cuenta General de la República del Congreso para que sustente su opinión sobre el Marco Macroeconómico Multianual 2019-2022 que respalda las proyecciones macroeconómicas de los proyectos de Endeudamiento, Equilibrio Financiero y Presupuesto del Sector Público para el Año Fiscal 2019 tal como se ve en los siguientes enlaces

Agenda de sesión del 11 de septiembre del 2018

[http://www2.congreso.gob.pe/Sicr/ApoyComisiones/comision2011.nsf/02agendcomxfec/BD6F314E6150F1C40525830D00525DC9/\\$FILE/AG_S03_11SET.pdf](http://www2.congreso.gob.pe/Sicr/ApoyComisiones/comision2011.nsf/02agendcomxfec/BD6F314E6150F1C40525830D00525DC9/$FILE/AG_S03_11SET.pdf)

Presentación de Waldo Mendoza Bellido, Presidente del Consejo Fiscal, ante la Comisión

http://www.congreso.gob.pe/Docs/comisiones2018/Presupuesto/files/consejo_fiscal.pdf

Comment:

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:

La Comisión de Presupuesto y Cuenta General de la República así como el Pleno del Congreso sólo analizan y debate el proyecto de Ley de Presupuesto presentado por el ejecutivo, tal como lo establece el Reglamento del Congreso. Es posible que tanto la Comisión de Presupuesto como el Pleno debatan nueva normativa para mejorar el gasto público o las reglas fiscales, pero no específicamente la política presupuestal en su conjunto.

Comment:

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:

De acuerdo con la Constitución Política del Perú (1993). Artículo 78°.- El Presidente de la República envía al Congreso el proyecto de Ley de Presupuesto dentro de un plazo que vence el 30 de agosto de cada año. Para el año 2019, el Proyecto de Ley fue presentado el 29 de agosto del 2018 según consta en la ficha de seguimiento del Congreso de la República:
<http://www2.congreso.gob.pe/Sicr/TraDocEstProc/CLProLey2016.nsf/a58ffa1429d6632e052578e100829cc1/13a2021f8458a11d052582f9000d3e1a?OpenDocument>

Comment:

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:

De acuerdo con la Constitución Política del Perú (1993). Artículo 80°.- El Ministro de Economía y Finanzas sustenta, ante el Pleno del Congreso de la República, el pliego de ingresos. Cada ministro sustenta los pliegos de egresos de su sector; previamente sustentan los resultados y metas de la ejecución del presupuesto del año anterior y los avances en la ejecución del presupuesto del año fiscal correspondiente. El Presidente de la Corte Suprema, el Fiscal de la Nación y el Presidente del Jurado Nacional de Elecciones sustentan los pliegos correspondientes a cada institución. Si la autógrafa de la Ley de Presupuesto no es remitida al Poder Ejecutivo hasta el treinta de noviembre, entra en vigencia el proyecto de este, que es promulgado por decreto legislativo. La Ley de Presupuesto del Sector Público para el año fiscal 2019 fue aprobada el 30 de noviembre del 2018, tal como consta en el expediente digital del Congreso:
<http://www2.congreso.gob.pe/Sicr/TraDocEstProc/CLProLey2016.nsf/a58ffa1429d6632e052578e100829cc1/13a2021f8458a11d052582f9000d3e1a?OpenDocument>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This

question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

De acuerdo con la Constitución Política del Perú (1993), el Congreso tiene limitaciones para crear o aumentar el gasto público. En la práctica, el Congreso sólo puede reasignar el gasto dentro de los totales establecidos en la Propuesta de Presupuesto del Ejecutivo.

Artículo 79°.- Los representantes ante el Congreso no tienen iniciativa para crear ni aumentar gastos públicos, salvo en lo que se refiere a su presupuesto. El Congreso no puede aprobar tributos con fines predeterminados, salvo por solicitud del Poder Ejecutivo. En cualquier otro caso, las leyes de índole tributaria referidas a beneficios o exoneraciones requieren previo informe del Ministerio de Economía y Finanzas. Sólo por ley expresa, aprobada por dos tercios de los congresistas, puede establecerse selectiva y temporalmente un tratamiento tributario especial para una determinada zona del país.

Comment:

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:

El Congreso hizo uso de sus facultades para enmendar el proyecto de Ley de Presupuesto Público para el año fiscal 2019, tal como se aprecia en el expediente virtual de dicha ley en el Congreso. Por ejemplo, la propuesta de Ley de Presupuesto estimaba 29.8 mil millones de soles de presupuesto para los gobiernos regionales y la Ley aprobada determina 29.9 mil millones de soles, tal como se observa en el expediente virtual http://www2.congreso.gob.pe/sicr/tradocestproc/Expvirt_2011.nsf/visbusqptramdoc1621/03282?opendocument

Comment:

Peer Reviewer

Opinion: I choose not to review this question

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:

El Congreso tiene una Comisión de Presupuesto y Cuenta General de la República conformada por congresistas que no son necesariamente especialistas en la materia, pero que cuentan con asesores especializados en materia presupuestal que forman parte del servicio parlamentario. La Comisión emite un Dictamen previo al debate del proyecto de ley en el Pleno del Congreso. No existe una unidad o división dentro del Congreso que emita un análisis técnico para la Comisión o el Pleno.

Página web de la Comisión de Presupuesto y Cuenta General de la República
<http://www.congreso.gob.pe/comisiones2018/Presupuesto/>

De acuerdo con el expediente virtual, la comisión recibió el proyecto de ley el 7 de septiembre del 2018 y emitió Dictamen el 28 de noviembre del 2018
<http://www2.congreso.gob.pe/Sicr/TraDocEstProc/CLProLey2016.nsf/a58ffa1429d6632e052578e100829cc1/13a2021f8458a11d052582f9000d3e1a?OpenDocument>

Comment:

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:

De acuerdo con el Artículo 81 del Reglamento del Congreso (...) c) Ley de Presupuesto; dentro de las 48 horas de presentados al Congreso los proyectos de Ley de Presupuesto, de Endeudamiento y Ley de Equilibrio Financiero, el Presidente del Congreso convoca a una sesión extraordinaria destinada a la sustentación de las referidas iniciativas por el Presidente del Consejo de Ministros y el Ministro de Economía y Finanzas.

La exposición, que no excederá de 60 minutos, debe referirse fundamentalmente a las prioridades del gasto y las fuentes de financiamiento. Dicha presentación es seguida de un debate, con intervención de los voceros de grupos parlamentarios por un período no mayor de 20 minutos cada uno. Concluido el debate a que se refiere el párrafo tercero precedente, los referidos proyectos son publicados en el Diario Oficial El Peruano y derivados a la Comisión de Presupuesto, la cual los analiza en sesiones públicas. El Presidente de la Comisión de Presupuesto sustentará el dictamen de la misma.

Dicho dictamen debe necesariamente precisar con claridad las prioridades asignadas al gasto público en términos generales y en cada sector. El debate de la ley de presupuesto se inicia el 15 de noviembre y debe ser aprobada con el voto favorable de por lo menos la mitad más uno del número de los Congresistas presentes, y enviada al Poder Ejecutivo, de lo contrario entrará en vigencia el proyecto enviado por el Presidente de la República, quien lo promulgará mediante decreto legislativo.

Reglamento del Congreso de la República

<http://www.congreso.gob.pe/Docs/files/reglamentodelcongreso.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments:

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:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

La Comisión de Presupuesto y Cuenta General de la República para el Periodo 2017-2018 (que abarca los meses de Agosto 2017 a Julio 2018) estableció un Plan de Trabajo en donde incluye el seguimiento al presupuesto. A pesar que en algunas actas de sesiones se mencionan las acciones de seguimiento, no se ha publicado informe alguno con hallazgos y recomendaciones

Página web - Comisión de Presupuesto y Cuenta General de la República 2017-2018

<http://www.congreso.gob.pe/comisiones2017/Presupuesto/?K=7045>

Plan de Trabajo - Comisión de Presupuesto y Cuenta General de la República 2017 - 2018

http://www.congreso.gob.pe/Docs/comisiones2017/Comision_de_Presupuesto/files/plan_de_trabajo.pdf

Actas de las sesiones de la Comisión de Presupuesto y Cuenta General de la República 2017 - 2018

<http://www.congreso.gob.pe/comisiones2017/Presupuesto/Actas/>

La Comisión de Presupuesto y Cuenta General de la República para el Periodo 2017-2018 (que abarca los meses de Agosto 2018 a Julio 2019) no ha publicado su Plan de Trabajo ni informes de seguimiento

Página web - Comisión de Presupuesto y Cuenta General de la República 2018-2019

<http://www.congreso.gob.pe/comisiones2018/Presupuesto/?K=21287>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

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:

De acuerdo con la Constitución Política del Perú (1993) Artículo 80 (...) Los créditos suplementarios, habilitaciones y transferencias de partidas se tramitan ante el Congreso de la República tal como la Ley de Presupuesto. Durante el receso parlamentario, se tramitan ante la Comisión Permanente. Para aprobarlos, se requiere los votos de los tres quintos del número legal de sus miembros.

Comment:

Las instituciones pueden realizar transferencias que están en la Ley de Presupuesto o que exista una ley específica aprobada por el Congreso para hacer esa transferencia.

Por ejemplo, en el caso de los Gobiernos Regionales y Locales, la ley de Presupuesto aprobada por el Congreso, aprueba que los Gobiernos Regionales y Locales puedan hacer transferencias "16.2. Las transferencias financieras autorizadas en el numeral 16.1 se realizan, en el caso de las entidades del Gobierno Nacional, mediante resolución del titular del pliego, y en el caso de los gobiernos regionales y los gobiernos locales, mediante acuerdo de consejo regional o concejo municipal, respectivamente, requiriéndose en ambos casos el informe previo favorable de la oficina de presupuesto o la que haga sus veces en la entidad. La resolución del titular del pliego y el acuerdo del consejo regional se publican en el diario oficial El Peruano, y el acuerdo del concejo municipal se publica en su página web"

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Peer Reviewer

Opinion: I choose not to review this question

Comments: Financial transfers may be an issue as the comment reminds. Check if this can change the answer.

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:

De acuerdo con la Constitución Política del Perú (1993) Artículo 80 (...) Los créditos suplementarios, habilitaciones y transferencias de partidas se tramitan ante el Congreso de la República tal como la Ley de Presupuesto. Durante el receso parlamentario, se tramitan ante la Comisión Permanente. Para aprobarlos, se requiere los votos de los tres quintos del número legal de sus miembros.

En adición a lo anterior, la Ley No 28411 Ley General del Sistema Presupuestario en su Subcapítulo III Modificaciones Presupuestarias (Art. 38 al 42) establece los mecanismos para la aprobación de modificaciones y créditos presupuestales.

Ley General del Sistema Presupuestario

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/7148-ley-n-28411-2/file>

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is regulation for central government but regional and local can have modification and do have by high amounts without passing

same legislative process as the initial budget. This could be noted as the budget is approved for the 3 levels in congress. Decreto Legislativo 1440, 16 septiembre 2018, sistema nacional del presupuesto. Modificaciones presupuestarias en subcapítulo III. artículo 46.2 En el caso de los Gobiernos Regionales y Gobiernos Locales, los créditos suplementarios que se aprueben en el marco del párrafo 50.4 del artículo 50 y del artículo 70 se aprueban por Acuerdo de Consejo Regional o Concejo Municipal según sea el caso

Government Reviewer
Opinion: Agree

IBP Comment
Se agradece el comentario del revisor. La OBS mide prácticas a nivel nacional, por lo que la referencia a niveles subnacionales no modificaría la respuesta.

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:

La Ley de Presupuesto Público para un año fiscal determinado establece los créditos presupuestarios para las entidades públicas que representan montos máximo con carácter limitativo del gasto. La Ley No 28411 Ley General del Sistema Presupuestario en su Subcapítulo III Modificaciones Presupuestarias (Art. 38 al 42) establece los mecanismos para la aprobación de modificaciones a los créditos presupuestales. En particular, las transferencia de partidas que generan reducciones en los créditos presupuestarios de las instituciones requieren aprobación por Ley emitida por el Congreso.

De acuerdo con el Artículo 7 del Decreto Legislativo 1276 Decreto Legislativo que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público no financiero las modificaciones a los límites de gasto para afrontar casos extraordinarios, deben ser aprobados por el Congreso.

Artículo 7. Cláusulas de excepción

7.1 Las reglas macrofiscales señaladas en el artículo 6 son de obligatorio cumplimiento y pueden ser modificadas de manera excepcional en los casos de desastre o de choque externo significativos, que afecten los ingresos, o cuando la actividad económica por factores exógenos requiera modificar el resultado económico. Para tal efecto, el Poder Ejecutivo remite al Congreso de la República el proyecto de ley correspondiente. Asimismo, el Ministerio de Economía y Finanzas pública, excepcionalmente, en su portal institucional un informe con la actualización de las principales variables macroeconómicas y fiscales del Marco Macroeconómico Multianual por un periodo de cuatro (4) años, que comprende el año para el cual se está elaborando el presupuesto del sector público y al menos los tres (3) años siguientes. En dicho informe se actualiza la información respecto de los literales b), c) y e) del artículo 12. El informe se hace de conocimiento del Consejo de Ministros.

El artículo 40 indica que "Las Anulaciones constituyen la supresión total o parcial de los créditos presupuestarios de actividades o proyectos", es decir que cuando se produce una disminución del presupuesto, se registra como una anulación total o parcial, pero todo se tiene que hacer en el marco de la ley de presupuesto aprobado para el año fiscal.

Glosario del Presupuesto Público

<https://www.mef.gob.pe/es/glosario-sp-5902>

Créditos presupuestarios: Dotación de recursos consignada en los Presupuestos del Sector Público, con el objeto de que las entidades públicas puedan ejecutar gasto público. Es de carácter limitativo y constituye la autorización máxima de gasto que toda entidad pública puede ejecutar, conforme a las asignaciones individualizadas de gasto, que figuran en los presupuestos, para el cumplimiento de sus objetivos aprobados.

Modificaciones presupuestarias: Constituyen cambios en los créditos presupuestarios, tanto en su cuantía como en el nivel Institucional (créditos suplementarios y transferencias de partidas) y, en su caso, a nivel funcional programático (habilitaciones y anulaciones). Las modificaciones

presupuestarias pueden afectar la estructura funcional-programática a consecuencia de la supresión o incorporación de nuevas metas presupuestarias.

Habilitación presupuestaria: Incremento de los créditos presupuestarios de Actividades y Proyectos con cargo a anulaciones de la misma Actividad o Proyecto, o de otras Actividades y Proyectos. Anulación presupuestaria Supresión total o parcial de los créditos presupuestarios de Actividades o Proyectos.

Crédito suplementario: Modificación presupuestaria que incrementa el crédito presupuestario autorizado a la entidad pública, proveniente de mayores recursos respecto a los montos aprobados en el Presupuesto Institucional.

Transferencia de partidas Modificación presupuestaria que puede efectuarse en el Nivel Institucional, es decir, constituye traslados de créditos presupuestarios entre Pliegos.

Comment:

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:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

De acuerdo con la Constitución Política del Perú del año 1993 y su modificatoria por Ley N° 29401, publicada el 8 de setiembre de 2009, el informe de Auditoría de la Cuenta General de la República es revisado en la Comisión de Presupuesto y Cuenta General de la República y luego sometido al Pleno del Congreso para su aprobación.

Artículo 81°.- La Cuenta General de la República, acompañada del informe de auditoría de la Contraloría General de la República, es remitida por el Presidente de la República al Congreso de la República en un plazo que vence el quince de agosto del año siguiente a la ejecución del presupuesto. La Cuenta General de la República es examinada y dictaminada por una comisión revisora hasta el quince de octubre. El Congreso de la República se pronuncia en un plazo que vence el treinta de octubre. Si no hay pronunciamiento del Congreso de la República en el plazo señalado, se eleva el dictamen de la comisión revisora al Poder Ejecutivo para que este promulgue un decreto legislativo que contiene la Cuenta General de la República.

El Dictamen Negativo Cuenta General de la República del Ejercicio Fiscal 2017 dictaminado por la Comisión de Presupuesto y Cuenta General de la República del 30 de octubre del 2018, se encuentra disponible en el Expediente Digital de la plataforma del Congreso de la República Dictamen de la Comisión de Presupuesto y Cuenta General de la República
http://www.leyes.congreso.gob.pe/Documentos/2016_2021/Dictamenes/Proyectos_de_Ley/03218DC17MAY20181004.PDF

Comment:

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:

El Contralor de la República es designado por el Congreso. De acuerdo con la Constitución Política del Perú (1993) Artículo 82°.- La Contraloría General de la República es una entidad descentralizada de Derecho Público que goza de autonomía conforme a su ley orgánica. Es el órgano superior del Sistema Nacional de Control. Supervisa la legalidad de la ejecución del Presupuesto del Estado, de las operaciones de la deuda pública y de los actos de las instituciones sujetas a control. El Contralor General es designado por el Congreso, a propuesta del Poder Ejecutivo, por siete años. Puede ser removido por el Congreso por falta grave.

Comment:

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:

De acuerdo con la Constitución Política del Perú (1993), el Contralor sólo puede ser removido por el Congreso Artículo 82°.- (...) El Contralor General es designado por el Congreso, a propuesta del Poder Ejecutivo, por siete años. Puede ser removido por el Congreso por falta grave.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

El presupuesto de la Contraloría se establece siguiendo lo dispuesto por la Ley 28411 General del Sistema Nacional de Presupuesto y el Ministerio de Economía y Finanzas. El Poder Legislativo es quien finalmente aprueba el presupuesto.

De acuerdo con la presentación de Sustentación Presupuesto 2019 de la Contraloría General de la República del 3 de octubre del 2018 ante la Comisión de Presupuesto y Cuenta General de la República del Congreso, la Demanda Adicional para el 2019 era de 15 millones de soles adicionales a los 573 millones asignados por el Ministerio de Economía y Finanzas en el proyecto de Ley de Presupuesto 2019, para asegurar operatividad de la Contraloría (página 34 de presentación)

Exposición de Contralor ante la Comisión de Presupuesto y Cuenta General de la República
<http://www.congreso.gob.pe/Docs/comisiones2018/Presupuesto/files/contralor%C3%ADa.pdf>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: Contraloria is a big institution and it is difficult to assess if its resources are enough.

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:

De acuerdo con la Ley 27785 Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República, artículo 6 al 11, la Contraloría tiene plenas atribuciones para iniciar acciones de control.

Ley 27785 Ley Orgánica del Sistema Nacional de Control
http://doc.contraloria.gob.pe/documentos/TILOC_Ley27785.pdf

Comment:

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:

La Contraloría General de la República, en el marco de las actividades de colaboración del International Organization of Supreme Audit Institutions (INTOSAI) ha participado en una Medición de Desempeño de las acciones realizadas en el 2015, utilizando el Marco para la Medición del Desempeño de las Entidades Fiscalizadoras Superiores (MMD-EFS) establecido por el Working Group on Value and Benefits of SAIs del INTOSAI. Una versión piloto se realizó para las acciones del año fiscal 2013. Los resultados de dicha evaluación pueden verse aquí http://doc.contraloria.gob.pe/documentos/MMD_CGR_RESULTADOS_FINALES_ABRIL_2016.pdf

Cabe destacar que esta es una iniciativa nueva llevada a cabo por INTOSAI, no existiendo otra institución independiente que en el pasado haya realizado una evaluación independiente de la Contraloría y no existe evidencia que este proceso tendrá una frecuencia en los siguientes años.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:

El Contralor de la República acude por lo menos una vez al año a la Comisión de Fiscalización y Contraloría para sustentar el Informe Anual sobre su Gestión Institucional en donde se sustentan las principales acciones de control a las entidades del Estado de acuerdo con lo establecido en la Ley 27785 Orgánica del Sistema Nacional de Control y de la Contraloría General de la República. Artículo 32 (...) k) Presentar ante el Congreso de la República, un Informe Anual sobre su gestión, proponiendo recomendaciones para la mejora de la gestión pública, así como para la lucha contra la corrupción.

Así mismo, tanto el Contralor como miembros de su staff acuden a pedido de las Comisiones del Congreso para sustentar informes vinculados a los procesos de investigación o nuevas propuestas normativas.

Informe de Comisión de Fiscalización y Control

http://www.congreso.gob.pe/Docs/comisiones2017/Comision_de_Fiscalizacion_y_Contral/files/informe_mociones/a-_informe_fiscalizaci%C3%B3n_2017-2018_final.pdf

Agenda de Sesión de la Comisión de Educación, Juventud y Deporte - 7 de mayo del 2018

http://www.congreso.gob.pe/Docs/comisiones2017/Comision_de_Educacion_Juventud/files/so-20-agenda.pdf

Agenda de Sesión de Comisión Extraordinaria de Seguimiento al Proceso de Reconstrucción - 3 de diciembre del 2018

http://www.congreso.gob.pe/Docs/comisiones2017/CEProcesoReconstruccionFenomeno/files/agenda_5_sesion_extraordinaria_03_diciembre_2018.pdf

Agenda de la Tercera Sesión Ordinaria de la Comisión de Presupuesto y Cuenta General de la República - 11 de septiembre del 2018

[http://www2.congreso.gob.pe/Sicr/ApoyComisiones/comision2011.nsf/02agendcomxfec/BD6F314E6150F1C40525830D00525DC5/\\$FILE/AG_S03_11SET.pdf](http://www2.congreso.gob.pe/Sicr/ApoyComisiones/comision2011.nsf/02agendcomxfec/BD6F314E6150F1C40525830D00525DC5/$FILE/AG_S03_11SET.pdf)

Décima sesión ordinaria de Comisión de Fiscalización y Control del 6 de diciembre del 2017

[http://www2.congreso.gob.pe/Sicr/ApoyComisiones/comision2011.nsf/ComisionesActas/2A715B5D76246D670525824F0054DFC5/\\$FILE/10ma.Ord_06.12.2017.pdf](http://www2.congreso.gob.pe/Sicr/ApoyComisiones/comision2011.nsf/ComisionesActas/2A715B5D76246D670525824F0054DFC5/$FILE/10ma.Ord_06.12.2017.pdf)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer “a,” the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a “c” response.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

A nivel de gobiernos locales y regionales existe el proceso de Presupuesto Participativo que es acotado en términos de montos presupuestales que se someten a consulta y mecanismos de participación.

La información de los procesos hasta el año 2016 se encuentra disponible en <http://ppto-participativo.mef.gob.pe/entrada.php>

La información de los procesos a partir del año 2017 se encuentra disponible en http://dnpp.mef.gob.pe/app_participativo/login.zul

A nivel del gobierno nacional, la Mesa de Concertación de Lucha contra la Pobreza, un espacio público - privado especializado, brinda inputs al proyecto de presupuesto, pero no es de dominio público. Este mecanismo si bien aborda temas de presupuesto, solo refieren al área de reducción de pobreza.

<http://www.mesadeconcertacion.org.pe/>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: OBS should focus on central government, therefore Presupuesto Participativo is not applicable.

Government Reviewer

Opinion: Agree

IBP Comment

Dado que la información sobre presupuestos participativos data de 2016, no se considera para esta pregunta. Sin embargo, la información sobre la Mesa de Concertación de Lucha contra la Pobreza se toma en consideración y se confirma la respuesta C.

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:

A nivel del gobierno nacional, la Mesa de Concertación de Lucha contra la Pobreza, un espacio público - privado especializado, emite sugerencias para proyecto de presupuesto, especialmente sobre poblaciones vulnerables, pero sus sugerencias no son vinculantes
<http://www.mesadeconcertacion.org.pe/>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: The question doesn't indicate that the advice of the groups should be binding

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:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

La promoción de la participación ciudadana se realiza a nivel de (i) presupuesto participativo de gobiernos regionales y locales vinculados a proyectos de inversión pública principalmente ; y (ii) la Mesa de Concertación de Lucha contra la Pobreza que incluye a miembros de la sociedad civil, hace un análisis del gasto público social a nivel del Gobierno Nacional

Presupuesto Participativo

http://dnpp.mef.gob.pe/app_participativo/login.zul

Mesa de Concertación de Lucha contra la Pobreza

<https://www.mesadeconcertacion.org.pe/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence

of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No existen mecanismos estructurados para que los ciudadanos puedan hacer comentarios sobre la ejecución del presupuesto en la fase de implementación

Comment:

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:

No existen mecanismos estructurados para que los ciudadanos puedan hacer comentarios sobre la ejecución del presupuesto en la fase de implementación

Comment:

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:

La Mesa de Concertación de Lucha contra la Pobreza es un espacio público plural que permite un seguimiento especializado de la inversión social del presupuesto y en donde se puede establecer acciones y recomendaciones sobre el gasto, sin embargo es un espacio limitado
www.mesadeconcertacion.org.pe

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes

5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

La participación directa de la sociedad civil se produce sólo a nivel regional y local, pero es posible que no toda la información sea proporcionada de manera adecuada.

La información de los procesos de presupuesto participativo puede encontrarse en el siguiente enlace
http://dnpp.mef.gob.pe/app_participativo/login.zul

A través de la Mesa de Concertación de Lucha contra la Pobreza, la sociedad civil accede a información y participa en discusiones especializadas con el gobierno nacional, respecto al gasto público social vinculado con el combate a la pobreza.
<https://www.mesadeconcertacion.org.pe/>

Comment:

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:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Los gobiernos regionales y locales deben rendir cuenta de los inputs recibidos de los ciudadanos a través de ordenanzas regionales y locales, y a través de la plataforma del Presupuesto Participativo

A nivel del gobierno nacional, no existe un mecanismo visible para rendir cuenta de los inputs recibidos para la formulación del Presupuesto Público.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
Para asegurar consistencia con otros países, y dada la información sobre la Mesa de Lucha contra la Pobreza, se ajusta la respuesta de D a C. Ver: Minutas de reuniones <https://www.mesadeconcertacion.org.pe/mesa-nacional/actas-del-cen?page=2> ; reportes mensuales <https://www.mesadeconcertacion.org.pe/boletines>

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea*

on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No existe un mecanismo visible para rendir cuenta de los inputs recibidos para la implementación del Presupuesto Público

Comment:

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:

El Ministerio de Economía y Finanzas establece plazos para la incorporación de los resultados de la participación ciudadana en los gobiernos regionales y locales para el Proyecto de Ley de Presupuesto Público. Los gobiernos regionales y locales deben realizar sus consultas en el primer semestre del año y proporcionar los resultados en el mes de junio en el aplicativo informático del Ministerio de Economía y Finanzas para que puedan ser incorporados en la formulación

Aplicativo Informático del Presupuesto Participativo

http://dnpp.mef.gob.pe/app_participativo/login.zul

Página del Presupuesto Participativo

<https://www.mef.gob.pe/es/presupuesto-participativo>

Plazos Presupuesto Participativo 2019

https://www.mef.gob.pe/contenidos/presu_publ/anexos/Anexo_2_GL_Cuadro_Plazos_RD012_2018EF5001.pdf

Comment:

Peer Reviewer
Opinion: Agree
Comments: The participation is limited to regional and local governments

Government Reviewer
Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:
d. The requirements for a "c" response or above are not met.

Source:
No existe evidencia que los Ministerios realicen un proceso abierto de consulta ciudadana para formular sus presupuestos

Comment:

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 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.

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:

b. Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

La sociedad civil no participa directamente en las audiencias de presupuesto público pero tiene opción a dar comentarios al Proyecto de Ley través de la página web del Congreso. De acuerdo con la directiva del Congreso, los comentarios recibidos son sistematizados y puestos a disposición de los miembros de la Comisión de Presupuesto y Cuenta General de la República antes de dar su dictamen.

Parlamento Virtual Peruano - Presupuesto 2018

<http://www.congreso.gob.pe/participacion/presupuesto-2018/>

Reporte de opiniones recibidas al Proyecto de Ley del Presupuesto del Sector Público 2019

[http://www2.congreso.gob.pe/Sicr/ParCiudadana/Foro_pvp.nsf/RepOpiweb04?](http://www2.congreso.gob.pe/Sicr/ParCiudadana/Foro_pvp.nsf/RepOpiweb04?OpenForm&Db=3B8346D09D3CE7C70525818C004BC313&View=yyyy&Col=zzzz)

[OpenForm&Db=3B8346D09D3CE7C70525818C004BC313&View=yyyy&Col=zzzz](http://www2.congreso.gob.pe/Sicr/ParCiudadana/Foro_pvp.nsf/RepOpiweb04?OpenForm&Db=3B8346D09D3CE7C70525818C004BC313&View=yyyy&Col=zzzz)

Comment:

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:

a. The legislature seeks input on all six topics.

Source:

La sociedad civil tiene opción a dar comentarios al Proyecto de Ley del Presupuesto del Sector Público, al Proyecto de Ley de Endeudamiento ya al Proyecto de Ley de Equilibrio Fiscal a través de la página web del Congreso. De acuerdo con la directiva del Congreso, los comentarios recibidos son sistematizados y puestos a disposición de los miembros de la Comisión de Presupuesto y Cuenta General de la República antes de dar su dictamen.

Reporte de Opiniones Recibidas - Proyecto Presupuesto 2019

javascript:vent2('/Sicr/ParCiudadana/Foro_pvp.nsf/RepOpiweb04?OpenForm&Db=3B8346D09D3CE7C70525818C004BC313&View=yyyy&Col=zzzz')

Comment:

Peer Reviewer
Opinion: I choose not to review this question

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:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

La sociedad civil no participa directamente en las audiencias de presupuesto público pero tiene opción a dar comentarios al Proyecto de Ley través de la página web del Congreso. De acuerdo con la directiva del Congreso, los comentarios recibidos son sistematizados y puestos a disposición de los miembros de la Comisión de Presupuesto y Cuenta General de la República antes de dar su dictamen. Sin embargo, el Dictamen de la Comisión para el Proyecto de Ley de Presupuesto 2019 no indica recepción ni respuesta a los comentarios recibidos

Dictamen de la Comisión de Presupuesto y Cuenta General de la República para el proyecto de ley del Presupuesto 2019
http://www.leyes.congreso.gob.pe/Documentos/2016_2021/Dictamenes/Proyectos_de_Ley/03282DC17MAY20181127...pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

El link correcto al Dictamen de la Comisión de Presupuesto y Cuenta General de la República para el proyecto de ley del Presupuesto 2019 es el siguiente http://www.leyes.congreso.gob.pe/Documentos/2016_2021/Dictamenes/Proyectos_de_Ley/03282DC17MAY20181127...pdf

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:

b. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.

Source:

La sociedad civil no participa directamente en las audiencias de presupuesto público pero tiene opción a dar comentarios al Informe de Auditoría de la Cuenta General de la República través de la página web del Congreso. De acuerdo con la directiva del Congreso, los comentarios recibidos son sistematizados y puestos a disposición de los miembros de la Comisión de Presupuesto y Cuenta General de la República antes de dar su dictamen. Expediente Digital del Ley que aprueba la Cuenta General de la República correspondiente al Ejercicio 2017

Expediente del Proyecto de Ley Cuenta General de la República 2017

http://www2.congreso.gob.pe/sicr/tradocestproc/Expvirt_2011.nsf/visbusqptramdoc1621/03218?opendocument

Reporte de Opiniones Recibidas

[http://www2.congreso.gob.pe/Sicr/ParCiudadana/Foro_pvp.nsf/RepOpiweb04?](http://www2.congreso.gob.pe/Sicr/ParCiudadana/Foro_pvp.nsf/RepOpiweb04?OpenForm&Db=D8C6B2031D831DFE052582EB00598C75&View=yyyy&Col=zzzz)

[OpenForm&Db=D8C6B2031D831DFE052582EB00598C75&View=yyyy&Col=zzzz](http://www2.congreso.gob.pe/Sicr/ParCiudadana/Foro_pvp.nsf/RepOpiweb04?OpenForm&Db=D8C6B2031D831DFE052582EB00598C75&View=yyyy&Col=zzzz)

Comment:

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:

b. The requirements for an "a" response are not met.

Source:

No existe un mecanismo formal para que la sociedad civil pueda aportar sugerencias en los planes de auditoría que establece la Contraloría La Contraloría ha establecido mecanismos de participación ciudadana vinculados al monitoreo e implementación de acciones de control, pero no para la formulación de planes de auditoría.

Participación Ciudadana - Contraloría General de la República

http://www.contraloria.gob.pe/wps/wcm/connect/CGRNew/as_contraloria/Participacion_Ciudadana/

Comment:

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:

d. The requirements for a "c" response or above are not met.

Source:

No existe un mecanismo formal para que la sociedad civil pueda aportar sugerencias en los planes de auditoría que establece la Contraloría La Contraloría ha establecido mecanismos de participación ciudadana vinculados al monitoreo e implementación de acciones de control, pero no para la formulación de planes de auditoría. Nota de Prensa No 119 - 2015 - CG / COM Iniciativas de contraloría promueven participación ciudadana en el control gubernamental Fecha: 12 de noviembre del 2015 <http://www.contraloria.gob.pe/wps/wcm/connect/1bf3d551-2957-...> (http://www.contraloria.gob.pe/wps/wcm/connect/1bf3d551-2957-4078-8458-e2e0af73a6f9/NP_119_2015.pdf?MOD=AJPERES&CACHEID=1bf3d551-2957-4078-8458-e2e0af73a6f9)

Comment:

El ciudadano que realiza una denuncia a la Contraloría a través de su sistema de denuncias virtual o presencial, puede consultar posteriormente la

situación de su denuncia y los resultados de la misma.

La Contraloría proporciona resultados agregados de las denuncias recibidas. Por ejemplo, para el año 2018 la información estadística indica que se atendieron 12,178 solicitudes, se ingresaron 3,395 denuncias nuevas y se atendieron 3,632 expedientes (incluyendo pasivos de años anteriores) y como resultados se emitieron 303 alertas de control y 42 casos organizados

Información Estadística Período 2018

http://doc.contraloria.gob.pe/SINAD/informacion_estadisticas_periodo2018.pdf

Comentario IBP: Dado que estas son estadísticas generales, pero no el tipo de sugerencias recibidas, se mantiene la respuesta D.

Peer Reviewer

Opinion: I choose not to review this question

Comments: maybe not applicable?

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

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

Source:

La Contraloría General de la República ha establecido el Sistema Nacional de Administración de Denuncias por el cual recibe las denuncias ciudadanas de actos ilícitos y/o proveer información para investigaciones. Sistema Nacional de Administración de Denuncias (SINAD)

<https://appscgr.contraloria.gob.pe/sinad>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S0. Are you participating in the Sector Budget Transparency Module pilot?

Please select "Yes" to this question if you have confirmed your participation in the Sector Budget Transparency Module pilot, and S1-S20 related to sector budget transparency will become available for you to complete.

For all others, please select "No," and you will be directed to the last page of the Open Budget Survey questionnaire.

Answer:

a. Yes

Source:

Se revisará el sector Educación.

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

S1. Does the Executive's Budget Proposal present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

b. Yes, the Executive's Budget Proposal presents either all individual sources of revenue earmarked for the sector or the specific sector's expenditure associated with each source of earmarked revenue.

Source:

La información se encuentra disponible en los siguientes Anexos del Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

Anexo N° 4 Distribución del Gasto del Presupuesto del Sector Público por niveles de Gobierno, Pliegos y Fuentes de Financiamiento

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo4.PDF

Anexo N° 5 Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo5.PDF

Anexo N° 6 Distribución del Gasto del Presupuesto del Sector Público por Gobierno Regional a nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo6.PDF

Anexo N° 7 Distribución del Gasto del Presupuesto del Sector Público por Gobiernos Locales y genéricas del gasto

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo7.PDF

Comment:

Los recursos determinados (como los recursos del Canon) que son utilizados por los sectores Salud y Educación principalmente para la inversión en obras públicas o la investigación (sólo en el caso de Universidades) aparecen en los anexos citados pero no presentan un cruce con los gastos específicos del sector.

Peer Reviewer

Opinion: Agree

Comments: But there are issues with budget modifications not passing Congress, more in regions and local gov.

Government Reviewer

Opinion: Agree

S2. Does the Year-End Report (or the final In-Year Report) present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present total revenues earmarked for the sector or the total sector's expenditure associated with earmarked revenue.

Source:

Ni el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 ni las Evaluaciones Financieras Trimestrales incluyen la información del uso los recursos determinados por parte de los sectores

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S3. Does the Executive's Budget Proposal present donor assistance for the sector and/or the sector's expenditure associated with this donor assistance?

Answer:

d. No, the Executive's Budget Proposal does not present total donor assistance for the sector or the total sector's expenditure associated with donor assistance.

Source:

Se presenta información sobre donaciones y transferencias en forma general en los siguientes Anexos del Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

Anexo N° 4 Distribución del Gasto del Presupuesto del Sector Público por niveles de Gobierno, Pliegos y Fuentes de Financiamiento
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo4.PDF

Anexo N° 5 Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo5.PDF

Anexo N° 6 Distribución del Gasto del Presupuesto del Sector Público por Gobierno Regional a nivel de Productos, Proyectos y Actividades
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo6.PDF

Anexo N° 7 Distribución del Gasto del Presupuesto del Sector Público por Gobiernos Locales y genéricas del gasto
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo7.PDF

Comment:

Los recursos provenientes de donaciones se presentan como fuente de financiamiento para los pliegos sectoriales pero no se presenta detalle de los gastos específicos por fuente de financiamiento ni quién es el donante

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

S4. Does the Year-End Report (or the final In-Year Report) present expenditure by a functional classification (first-level functional) that is consistent with the first-level functional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification that is consistent with the classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Source:

El Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 presenta información del gasto por función que es consistente con el Proyecto de Ley de Presupuesto y el Presupuesto Aprobado 2017

La información está disponible en las siguientes secciones del Informe
4.3 Ejecución de Gastos de las Entidades del Gobierno Nacional por Función
5.3 Ejecución de Gastos de los Gobiernos Regionales por Función
6.3 Ejecución de Gastos de los Gobiernos Locales por Funciones

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017
https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2017
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2017/PL_Presupuesto_2017.pdf

Anexo N° 3 Distribución del Gasto del Presupuesto del Sector Público por nivel de Gobierno y Funciones
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2017/Anexos/Anexo_3.PDF

Ley N° 30518 - Ley de Presupuesto del Sector Público para el Año Fiscal 2017
<https://www.mef.gob.pe/es/por-instrumento/ley/15075-ley-n-30518-1/file>

Anexo 3 - Distribución del Gasto Publico por Nivel de Gobierno y Funciones
https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo3_ley30518.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S5. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by a subfunctional classification (second-level functional)?

Answer:

b. No, neither the Executive's Budget Proposal nor the Enacted Budget present the sector's expenditure by a subfunctional classification.

Source:

La información no se encuentra disponible en el Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019 ni la Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019, pero sí en el Portal de Transparencia Económica

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S6. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by a subfunctional classification (second-level functional) that is consistent with the subfunctional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by a functional classification.

Source:

La información no se encuentra disponible en el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 ni en las Evaluaciones Financieras Trimestrales pero sí en el Portal de Transparencia Económica

Portal de Transparencia Económica
<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

S7. Does the Year-End Report (or the final In-Year Report) present expenditure by an administrative classification that is consistent with the administrative classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification, but it is not consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

La información de gasto por clasificación administrativa (gobierno nacional, regional y local), económica y por función se encuentra disponible en el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 según se describe a continuación Gobierno Nacional (páginas 52 a 61); Gobierno Regional (páginas 62 a 74) Gobierno Local (páginas 75 a 84) y es consistente con el proyecto de ley y el presupuesto aprobado..

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Exposición de motivos del Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2017/EM_PL_Presupuesto_2017.pdf

Anexo N° 4

Distribución del Gasto del Presupuesto del Sector Público por niveles de Gobierno, Pliegos y Fuentes de Financiamiento

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2017/Anexos/Anexo_4.PDF

Ley N° 30518 - Ley de Presupuesto del Sector Público para el Año Fiscal 2017

<https://www.mef.gob.pe/es/por-instrumento/ley/15075-ley-n-30518-1/file>

Anexo 4 - Distribución del Gasto Publico por Niveles de Gobierno, Pliegos y Fuente de Financiamiento

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo4_ley30518.pdf

Comment:

Solo se ven algunos organismos administrativos, por eso la clasificación es C

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

S8. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by program?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by program. (Please note in the comments in which document(s) programs are presented)

Source:

La información se encuentra disponible en los siguientes documentos

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

Anexo N° 5

Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo5.PDF

Anexo N° 6

Distribución del Gasto del Presupuesto del Sector Público por Gobierno Regional a nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo6.PDF

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019.

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Anexo 5 - Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a Nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo5_Ley3089.pdf

Anexo 6 - Distribución del Gasto del Presupuesto del Sector Público por Gobierno Regional a Nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo6_Ley3089.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S9. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by program consistent with sector programs presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by program.

Source:

La información no se encuentra disponible en el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 ni en las Evaluaciones Financieras Trimestrales pero sí en el Portal de Transparencia Económica

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Ley del Sistema Nacional de Presupuesto

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/7148-ley-n-28411-2/file>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S10. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Source:

El Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019 y la Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019.muestran información a nivel de programas y subprogramas presupuestales

La información se encuentra disponible en los siguientes documentos

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

Anexo N° 5

Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo5.PDF

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019.

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Anexo 5 - Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a Nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/anexos/anexo5_Ley3089.pdf

Comment:

En los anexos 5 y 6 del Proyecto de Ley como en los anexos 5 y 6 la Ley de Presupuesto del Sector Público para el Año Fiscal 2019 se presenta información de los pliegos presupuestales vinculados al sector educación

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S11. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present this level of detail.

Source:

La información no se encuentra disponible en el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 ni en las Evaluaciones Financieras Trimestrales pero sí en el Portal de Transparencia Económica

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

S12. Does the Executive's Budget Proposal present an economic classification for the sector's expenditure (organized by functional, administrative, or program classification)?

Answer:

a. Yes, the Executive's Budget Proposal presents an economic classification for the sector's expenditure. (Please note in the comments which classification presents the sector expenditure by the economic classification – functional, administrative or program.)

Source:

Los anexos del Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019 incluye información por pliegos (clasificación administrativa), y en cada caso, un detalle por programas y subprogramas; así como un detalle de los gastos bajo clasificación económica.

Por ejemplo, en Anexo 5 páginas 149 a 169 se presenta la información desagregada por proyectos del Ministerio de Educación y en la página 169 se presenta información sobre categoría de gastos del Ministerio de Educación

En el anexo 8 se incluye información detallada de los programas presupuestales, los proyectos y los pliegos (instituciones) responsables. Por ejemplo en las páginas 487 -531 se presenta el programa presupuestal LOGROS DE APRENDIZAJE DE ESTUDIANTES DE LA EDUCACION BASICA REGULAR con un detalle de los proyectos y luego en las páginas 531 – 556 un resumen de los Pliegos presupuestales (instituciones) responsables de los proyectos

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

Anexo N° 5

Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo5.PDF

Anexo N° 8

Distribución del Gasto del Presupuesto del Sector Público por Programas Presupuestales y Pliegos

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo8.PDF

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S13. Does the Executive's Budget Proposal present a geographic distribution of the sector's expenditure (organized by functional classification, administrative classification, or program)? (For the purposes of this question, the sector's expenditure must include spending beyond just intergovernmental transfers.)

Answer:

a. Yes, the Executive's Budget Proposal presents a geographic distribution of the sector's expenditure. (Please note in the comments which classification presents the sector expenditure by the economic classification – functional, administrative or program)

Source:

La exposición de motivos Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019 incluye información por departamento (clasificación geográfica) en la página 68 a 65 en donde se incluyen algunos proyectos de Educación

Exposición de motivos del Proyecto de Ley

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

En el anexo 8 se incluye información detallada de los programas presupuestales, los proyectos y los pliegos (instituciones) responsables. Por ejemplo en las páginas 487 -531 se presenta el programa presupuesto LOGROS DE APRENDIZAJE DE ESTUDIANTES DE LA EDUCACION BASICA REGULAR con un detalle de los proyectos y luego en las páginas 531 – 556 un resumen de los Pliegos presupuestales (instituciones) responsables de los proyectos incluyendo los gobiernos regionales y locales

Anexo N° 8

Distribución del Gasto del Presupuesto del Sector Público por Programas Presupuestales y Pliegos

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo8.PDF

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S14. Does the Year-End Report (or the final In-Year Report) present intergovernmental transfers to the sector?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present total intergovernmental transfers to the sector.

Source:

La información no se encuentra disponible en el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 ni en las Evaluaciones Financieras Trimestrales pero sí en el Portal de Transparencia Económica

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S15. Does the Executive Budget Proposal present expenditure for individual front-line service delivery units for the sector?

Answer:

a. Yes, the Executive Budget Proposal presents expenditure for individual front-line service delivery units for the sector. (Please note in the comments the type of facilities, and whether they are primary, secondary or tertiary.)

Source:

Los anexos del Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019 incluye información por pliego presupuestal que en algunos casos funcionan como unidades ejecutoras (tal es el caso de las Universidades Nacionales). Sin embargo, muchas unidades ejecutoras como las Unidades de Gestión Educativa Local (UGEL) están dentro del pliego de los pliegos Ministerio de Educación o los Gobiernos Regionales

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

Anexo N° 4 Distribución del Gasto del Presupuesto del Sector Público por niveles de Gobierno, Pliegos y Fuentes de Financiamiento

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo4.PDF

Anexo N° 5 Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/Anexos/Anexo5.PDF

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

S16. Does the Year-End Report (or the final In-Year Report) present expenditure for individual front-line service delivery units for the sector?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present expenditure for individual front-line service delivery units for the sector.

Source:

La información no se encuentra disponible en el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 ni en las Evaluaciones Financieras Trimestrales pero sí en el Portal de Transparencia Económica

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S17. Does the Year-End Report (or the final In-Year Report) present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome?

Answer:

e. Not applicable/other, or not participating.

Source:

No existen corporaciones vinculadas al Sector Educación

Ver página del

<https://www.fonafe.gob.pe/empresasdelacorporacion/entidadesporencargo>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S18. Does the Executive's Budget Proposal present a narrative explaining the objectives for the sector's expenditure, and show the expenditure associated with achieving the objectives?

Answer:

a. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure and specifies the expenditure associated with achieving each objective.

Source:

La exposición de motivos del Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019 incluye información sobre los objetivos de

política pública por ejemplo en salud y educación y los gastos para alcanzar dicho objetivo. La información se encuentra disponible en

Presentación (página 2)

SubCapítulo II.2 Clasificación Funcional en el Marco del Presupuesto por Resultado (paginas 46 a 56)

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/EM_PL_Presupuesto_2019.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S19. Is subnational expenditure in the sector (including expenditure financed from own-source revenues) reported in *central*/government budget formulation documents (Executive's Budget Proposal or Enacted Budget) or budget execution documents (In-Year Reports or Year-End Report)?

Answer:

a. Yes, the sector's subnational expenditure for all levels of subnational government is included in at least one central government budget formulation document and at least one budget execution document.

Source:

El Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019; la Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019 y el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017 incluye información del gasto y fuentes de financiamiento para el gobierno nacional, los gobiernos regionales, y gobiernos locales

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Presupuesto_2019.pdf

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019.

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: But regional and local budgets suffer many modifications

Government Reviewer

Opinion: Agree

S20. Does the central government make publicly available on a website or portal at least one of the key budget documents (Executive's Budget Proposal, Enacted Budget, In-Year Reports, or Year-End Report) prepared by subnational governments?

Answer:

a. Yes, the sector's subnational expenditure for all levels of subnational government is included in at least one central government budget formulation document and at least one budget execution document.

Source:

El Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019; la Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019 y el Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017, que incluyen información del gasto y fuentes de financiamiento para el gobierno nacional, los gobiernos regionales, y gobiernos locales, es difundido a través de la página web del Ministerio de Economía y Finanzas y el Portal de Transparencia Económica

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2019

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2019/PL_Presupuesto_2019.pdf

Ley N° 30879.- Ley de Presupuesto del Sector Público para el Año Fiscal 2019.

<https://www.mef.gob.pe/es/normatividad-sp-9867/por-instrumento/leyes/18641-ley-n-30879-30880-y-30881-1/file>

Informe de Evaluación Consolidada del Presupuesto del Sector Público del Año Fiscal 2017

https://www.mef.gob.pe/contenidos/presu_publ/presu_sect/Evaluacion_Global_2017.pdf

Portal de Transparencia Económica

<https://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree