

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Chile, September 2009

International Budget Partnership
Center on Budget and Policy Priorities
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	2009
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	2009
Year-End Report	2008
Audit Report	2008

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Not Produced officially, but the Message that is sent with the Budget Proposal, can be considered as a summary. http://www.dipres.cl/572/articles-38749_doc_pdf.pdf (not considered as a budget summary, though. See question 60)
Executive's Budget Proposal	Draft Budget For Public Sector, 2009. Septiembre 29, 2008 Proyecto de ley de Presupuestos para el Sector Público, 2009 http://www.dipres.cl/572/propertyvalue-15479.html
Budget Document One in Support of the Executive's Budget Proposal	Public Finance Report. Ministry of Finance, Directorate of Budgets. October 2008. Informe de Finanzas Públicas http://www.dipres.cl/572/articles-41339_doc_pdf.pdf
Budget Document Two in Support of the Executive's Budget Proposal	State of Public Finance 2008. Ministry of Finance. September 2008. Estado de la Hacienda Pública 2008. http://www.hacienda.cl/documentos/estado_de_la_hacienda_publica.php
Budget Document Three in Support of the Executive's Budget Proposal	Budget Instructions, Directorate of Budgets, 2008 Instrucciones para la Ejecución de la Ley de Presupuestos del Sector Público http://www.dipres.cl/572/articles-3689_Instrucciones_Presupuesto_2009.pdf
Citizens Budget	Budget Priorities, Directorate of Budgets, 2008 Proyecto Presupuesto http://www.dipres.cl/572/articles-3689_prioridades2009.pdf
Enacted Budget	Budget Law Nº 20.314, for Public Sector 2009. December 12, 2008. Published in the Official Gazette dated December 12, 2008. Ley de Presupuestos para el Sector Público, 2009. Ley Nº 20.314 http://www.dipres.cl/572/articles-43545_doc_pdf.pdf

<p>In-Year Reports</p>	<p>MONTHLY</p> <p>“Ejecucion de Ley de Presupuesto” (Budget Execution Report). State of Central Government Operations, MOF, Directorate of Budget, 2009. http://www.dipres.cl/572/propertyvalue-15491.html MOST RECENT: June 2009: http://www.dipres.cl/572/article-45406.html</p> <p>“Informe Fondo de Reserva de Pensiones” (Report of the Pension Reserve Fund), FRP. MOF, Directorate of Budgets. http://www.dipres.cl/572/propertyvalue-15498.html MOST RECENT: June 2009, http://www.dipres.cl/572/articles-47882_doc_pdf.pdf</p> <p>“Fondo de Estabilización Economica y Social” (Report of the Economic and Social Stabilization Fund), FEES. MOF, Directorate of Budgets MOST RECENT: June 2009 http://www.dipres.cl/572/articles-47881_doc_pdf.pdf</p> <p>“Fondo de Estabilización de los Precios de Combustibles Derivados de Petroleo” (Stabilization Fund Price of Oil Derived Fuels), MOF, Directorate of Budgets, 2009. http://www.dipres.cl/572/propertyvalue-16139.html MOST RECENT: June 2009 http://www.dipres.cl/572/articles-47886_doc_pdf.pdf</p> <p>QUARTERLY</p> <p>“Informes de Ejecucion Presupuestaria - Trimestral,” State of Central Government Operations. Budget Execution Report (Consolidated). MOF, Directorate of Budget, 2009. http://www.dipres.cl/572/propertyvalue-15492.html MOST RECENT: June 2009 http://www.dipres.cl/572/article-44605.html</p> <p>“Fondo de Estabilización Economica y Social” (Report of the Economic and Social Stabilization Fund), FEES. MOF, Directorate of Budgets. http://www.dipres.cl/572/propertyvalue-15497.html MOST RECENT: March 2009, http://www.dipres.cl/572/articles-45394_doc_pdf.pdf</p> <p>“Deuda del Gobierno Central” (Report of the Central Government Debt). MOF, Directorate of Budgets. MOST RECENT: March 2009. http://www.dipres.cl/572/articles-45390_doc_pdf.pdf</p> <p>“Activos Financieros del Tesoro Publico” (Report of the Financial Assets of the Treasury). MOF, Directorate of Budgets. MOST RECENT: March 2009. http://www.dipres.cl/572/articles-44887_doc_pdf.pdf</p> <p>“Fondo de Reserva de Pensiones” (Report of the Pension Reserve Fund), FRP. MOF, Directorate of Budgets. http://www.dipres.cl/572/propertyvalue-15498.html MOST RECENT: March 2009 http://www.dipres.cl/572/articles-45395_doc_pdf.pdf</p>
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Mid-Year Review	<p>Evaluation Report of the Public Sector Financial Management 2008 and update projections for 2009. Ministry of Finance, Directorate of Budgets. June 2009. Evaluación de la gestión financiera del sector público en 2008 y actualización de proyecciones para 2009</p> <p>http://www.dipres.cl/572/articles-45382_recurso_2.pdf</p>
Year-End Report	<p>Evaluation Report of the Public Sector Financial Management 2008 and update projections for 2009. Ministry of Finance, Directorate of Budgets. June 2009. Evaluación de la gestión financiera del sector público en 2008 y actualización de proyecciones para 2009</p> <p>http://www.dipres.cl/572/articles-45382_recurso_2.pdf</p> <p>Year End Report is same document as the Mid-Year Review. That report complies with the definitions of the OCDE for both what a year-end report and a mid-year review should be.</p>
Audit Report	<p>Report of the Financial Management of the State. Comptroller General of the Republic. April 2009. Informe de gestión financiera del Estado.</p> <p>http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/Documentos/Contabilidad_General/Informes_Gestion_Financiera/2008/CONT_GFI_Informe_Gestion_Financiera_2008</p>

Other Documents	<p>State Operations Annual. Central Government. MOF, Directorate of Budget, 2008. Estado de Operaciones del Gobierno Central http://www.dipres.cl/572/propertyvalue-15494.html</p> <p>State Operations Annual. General Government. MOF, Directorate of Budget, 2008. Estado de Operaciones del Gobierno General http://www.dipres.cl/572/propertyvalue-15495.html</p> <p>Instructions for the Execution of the Budget Law of the Public Sector 2009. Ministry of Finance, Directorate of Budgets. 2009. Instrucciones para la Ejecución de la Ley de Presupuestos del Sector Público, 2009. http://www.dipres.cl/572/articles-44329_doc_pdf.pdf</p> <p>Memorandum of Understanding of the Budget Law for the Public Sector 2009. Ministry of Finance, Directorate of Budgets. November 2008. Protocolo de Acuerdo que acompaña el despacho del Proyecto de ley de presupeustos para el sector público para el año 2009. http://www.dipres.cl/572/articles-42525_doc_pdf.pdf</p> <p>Calculation of General Revenues of the Nation, 2009. MOF, Directorate of Budgets. December 2008. Cálculo de ingresos generales de la Nación http://www.dipres.cl/572/articles-43546_doc_pdf.pdf</p> <p>Report of Contingent Liabilities. Ministry of Finance, Directorate of Budget. November 2008. Informe de Pasivos Contingentes http://www.dipres.cl/572/articles-42532_doc_pdf.pdf</p> <p>Government Finance Statistics, 1997-2007. Ministry of Finance, Directorate of Budgets. July, 2008. Estadísticas de las Finanzas Públicas 1997-2007 http://www.dipres.cl/572/articles-36992_doc_pdf.pdf</p> <p>History of Budget Law Historia de la Ley de Presupuestos http://www.bcn.cl/histley/lfs/hdl-20314/HL20314.pdf</p> <p>Executive Budget's Proposal presented on TV by the Ministry of Finance presented. http://www.hacienda.gov.cl/prensa/audiovisual_video_28sept08.php</p>
Relevant Ministries & Departments	<p>Relevant ministries in the Budget Process: Presidency of the Republic; Ministry General Secretariat of the Presidency; Ministry of Finance; Directorate of Budgets.</p> <p>-Relevant ministries in the area of Public Expenditure: Ministry of Housing; Ministry of Education; Ministry of Labor and Social; Ministry of Health; Department of Defence and Ministry of Public Works.</p>

Table 3. Distribution of Documents Related to the Executive's Budget Proposal*

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes		Yes			
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes		Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	NA	No	No	No
2. Advance notification of release is sent to users, media	NA	No	NA	No	No	No
3. Released to public same day as official release to media	NA	Yes	NA	Yes	Yes	Yes
4. Available on the Internet free of charge	NA	Yes	NA	Yes	Yes	Yes
5. Free print copies available, limited distribution	NA	No	NA	No	No	No
6. Free print copies available, mass distribution	NA	No	NA	No	No	No
7. Readily available outside capital and/or big cities [†]	NA	Yes	NA	Yes	Yes	Yes
8. Written in more than one language	NA	No	NA	No	No	No
9. News conference is held to discuss release	NA	No	NA	No	No	No

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

*** Government Comments for Table 3 are available at the end of the Questionnaire**

Table 4. Distribution of the Enacted Budget and Other Reports*

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	No	No	No	No
2. Advance notification of release sent to users, media	No	No	No	No	No
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	No	No	No	No	No
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	No	No	No	No
9. News conference is held to discuss release	No	No	No	No	No

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

*** Government Comments for Table 4 are available at the end of the Questionnaire**

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal		
Estimates for the Budget Year and Beyond		
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15479.html</p> <p><u>Comment:</u> The budget bill specifies ministries, institutions and specific programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a	

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.dipres.cl/574/multipropertyvalues-15145-15967.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p> <p><u>IBP Comment:</u> It must be clarified that the links for questions 1-55 refer to the Budget Law 2009 (the Enacted Budget). This is due to the fact that once it is approved by the Parliament, the Executive’s Budget Proposal is immediately taken out of the website of the Ministry of Finance. However, given that the Executive’s Budget Proposal and the Enacted Budget are virtually the same in content, the links to the Enacted Budget were accepted for all questions 1-55, as they allow the reader to see the evidence that justifies the responses.</p>	a
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <p>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.dipres.cl/574/multipropertyvalues-15145-15192.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/multipropertyvalues-15145-15192.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/multipropertyvalues-15145-15192.html</p> <p><u>Comment:</u> For some programs it is stated in the relevant margin note that such expenditure will occur every year for a specified period, e.g. Ministry of Transport and Telecommunications, item 19, chapter 01, agenda 02, margin note 01.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/multipropertyvalues-15145-15192.html</p> <p><u>Comment:</u> For some programs it is stated in the relevant margin note that such expenditure will occur every year for a specified period, e.g. Ministry of Transport and Telecommunications, item 19, chapter 01, agenda 02, margin note 01. Although the information exists, it is only provided for some individual programs or units.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>C</p>
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/articles-42892_doc_pdf.pdf</p> <p><u>Comment:</u> This data is in line 50 of the Budget Act of 2009, relative to the Treasury.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-43545_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.dipres.cl/572/articles-41339_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Information on the subject can be found in the following link: Public Finance Report. Ministry of Finance, Directorate of Budgets. October 2008. Link: http://www.dipres.cl/572/articles-41339_doc_pdf.pdf</p>	d

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-41339_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-41339_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> page 11.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

http://www.dipres.cl/572/articles-3689_ifp2008.pdf

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The only available information in the "Informe de Finanzas Publicas" refers to whether it is domestic or foreign debt. This is also in the "Informe de Gestión Financiera."

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

b

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_ifp2008.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_ifp2008.pdf</p> <p><u>Comment:</u> No annual sensitivity analysis is presented.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The reference only presents the assumption for different years, but no sensitivity analysis is presented.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_ifp2008.pdf</p> <p><u>Comment:</u> Specifically in Chapter II</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

http://www.dipres.cl/572/articles-3689_ifp2008.pdf

Comment:

Chapter II

d

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The reference only presents a discussion of the proposal's impact on expenditures, but not on revenue. It also discusses how some laws approved in 2008 will affect 2009's revenues. The absence of discussion of this topic might be due to the absence of proposed policies that would directly affect revenues in 2009.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/propertyvalue-15459.html</p> <p><u>Comment:</u> Quarterly reports on the implementation of each budget item are also presented, so budget information for the preceding year is presented also there.</p> <p><u>Peer Reviewer One Comment:</u> It is also in "Informe de Finanzas Públicas," October 2008.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/propertyvalue-15459.html</p> <p><u>Comment:</u> Quarterly reports on the implementation of each budget item are also presented, so budget information for the preceding year is presented also there.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/propertyvalue-15459.html</p> <p><u>Comment:</u> Quarterly reports on the implementation of each budget item are also presented, so budget information for the preceding year is presented also there.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-43545_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-43545_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-2129.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</p> <p>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</p> <p>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</p> <p>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.dipres.cl/574/propertyvalue-15145.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/propertyvalue-15459.html</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/propertyvalue-15459.html</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." It should be noted that prior-year data is comparable to the budget year data, but it need to be inflated.</p> <p><u>Researcher Response:</u> We chose answer "d" because the question focuses on whether the expenditure of several years are adjusted, while in the budget proposal only the year prior to the budget year in question is comparable, not more.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries. The question is asking where the previous year data is comparable regardless of whether the figures are inflated or not.</p>	<p>a</p>
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<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15407.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15407.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/multipropertyvalues-15145-15192.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year estimates of aggregate revenue are presented.
- b. No, such prior-year estimates of aggregate revenue are not presented.
- c. Not applicable/other (please comment).

Citation:

<http://www.dipres.cl/572/propertyvalue-15407.html>.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Information is available in: "Estado de Operaciones del Gobierno," <http://www.dipres.cl/572/propertyvalue-15492.html>.

Peer Reviewer Two Comment: Information is available as a percentage of real annual (2004-2009) in income and expenditure (national currency + foreign currency). This information is contained in the Budget Execution Reports Public Sector (Central Government Budget). These documents also contain information expressed in real annual percentage change (2004-2009) for the execution of consolidated tax revenues. See: <http://www.dipres.cl/572/article-44605.html>. We suggest reviewing this response and consult with officials of the Ministry of Finance.

Government Comment: A more appropriate response to this question would be "a." Useful information on the subject can be found in the following link: <http://www.dipres.cl/572/propertyvalue-15407.html>.

Researcher Response: According to the definition of supporting budget documentation given by the *Guide to the Open budget Questionnaire*, the document cited by the government cannot be considered as such.

IBP Comment: IBP editors chose to maintain answer "b" because this information is available in the execution reports (end of December 2009) and not in the Executive's Budget Proposal (as the question requires).

b

<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." Useful information on the subject can be found in the following link: http://www.dipres.cl/572/propertyvalue-15407.html.</p> <p><u>Researcher Response:</u> According to the definition of supporting budget documentation given by the <i>Guide to the Open Budget Questionnaire</i>, the document cited by the government cannot be considered as such.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_ifp2008.pdf</p> <p><u>Comment:</u> Page 13 and following.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15500.html</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b

<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15500.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/articles-42892_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/multipropertyvalues-15145-15967.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/multipropertyvalues-15145-15967.html</p> <p><u>Comment:</u> In the section of the budget on transfers there is an individualization of the recipient and the amount of the transfer. For example, in the link, http://www.dipres.cl/574/articles-42689_doc_pdf.pdf one can find the transfer that the central government does to CORFO, a public corporation that work with privates in financial assistance and microeconomic policy.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/multipropertyvalues-2129-15967.html</p> <p><u>Comment:</u> The budget provides details of the transfers to the private sector for quasi-fiscal operations, with the amount and a detail of the grant. For example, in Item 19 of the Ministry of Transport and Telecommunications, chapter 01, program 06 refers to Regional transportation subsidies and the detail is provided in the margin note 04.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15499.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Monthly reports and quarterly budget execution reports contain information on transactions of nonfinancial assets. At the level of Central Government budget see http://www.dipres.cl/572/article-58458.html. At the level of Central Government Total, Budgetary and Extra budgetary see: http://www.dipres.cl/572/propertyvalue-15492.html. This information is also contained in the Evaluation Report of the Public Sector Financial Management 2008 and updated projections for 2009 http://www.dipres.cl/572/articles-45382_recurso_2.pdf (June 2009).</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p> <p><u>IBP Comment:</u> Answer "d" is still appropriate. Peer Reviewer Two Comment has been left for informational purposes, as it shows where the information is presented. However, since that information is not part of the Executive's Budget Proposal, the comment does not affect the letter response to this question.</p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-41339_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-42532_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/multipropertyvalues-2129-15967.html</p> <p><u>Comment:</u> In the margin notes of the budget items of the Budget Law there is reference to the liabilities committed for future periods.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

- a. All sources of donor assistance are identified individually.
- b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
- c. Less than two-thirds of sources of donor assistance are identified individually.
- d. No sources of donor assistance are identified individually.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: In cases of receipt donations, the Budget Act identifies the amount of resources donated, and the individual donors. For example, in the Budget Act of 2009 (Law No. 20,314), the budget of the Budget Directorate of the Ministry of Finance in Sub Title 05, Item 07, Assign 002, identifies the resources donated to the Directorate of Budgets by the Inter American Development Bank View http://www.dipres.cl/574/articles-42700_doc_pdf.pdf We suggest reviewing this response and consult this matter with officials of the Ministry of Finance.

Government Comment: Government did not dispute researcher's response.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." The case exposed by peer two is an exception and refers only to multilateral institutions assistance. The rule is not to inform donor assistance.

IBP Comment: IBP editors chose answer "d" as per researcher's comment. In addition, Peer Reviewer Two's comment refers to the Enacted Budget (Budget Act) and the question refers to the Executive's Budget Proposal.

d

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_ifp2008.pdf</p> <p><u>Comment:</u> The information is presented separately.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Constitution does not allow the allocation of revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_ifp2008.pdf, pages 43-44. http://www.dipres.cl/574/multipropertyvalues-15145-15967.html There is no official document that informs about this expenditure item. However one can know the total secret spending by searching the <i>glosas</i> (footnotes).</p> <p><u>Comment:</u> Article 5 of Act 19, 863 states that such expenditure can be increased by 30% for the sole purpose of taking care of public order tasks and internal and external public safety. This has never happened. Besides, this law has the same hierarchy of the budget law, so it has no real importance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-38748_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-38748_doc_pdf.pdf.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-38748_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> Information on non-financial data is not available for every expenditure program. The reference is to the “people’s budget” that highlights the budget priorities, and has some non-financial data.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	b
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-38748_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15220.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15220.html</p> <p><u>Comment:</u> Performance indicators appear to be adequate, since they envisage variables that can be compared to previous years, which encourages evaluation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15220.html</p> <p><u>Comment:</u> Most of the programs under evaluation present a specified classification in the specific margin notes in the Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b
<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <ol style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_prioridades2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.siieduca.cl/corporativo/informate.php</p> <p><u>Comment:</u> This is not included in the Budget Proposal or any document annexed to it, but it is part of the information provided by the IRS.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
- c. Yes, some analysis is presented, but it lacks important details.
- d. No analysis on the distribution of the tax burden is presented.
- e. Not applicable/other (please comment).

Citation:

http://www.sii.cl/aprenda_sobre_impuestos/estudios/estadistribu/ingresos_tributarios.htm

http://www.dipres.cl/574/articles-42892_doc_pdf.pdf

Comment:

Answer "d" is appropriate because the links presented above (http://www.sii.cl/aprenda_sobre_impuestos/estudios/estadistribu/ingresos_tributarios.htm

http://www.dipres.cl/574/articles-42892_doc_pdf.pdf) do not present information on the tax burden, while the information presented by Peer Reviewer One is obsolete (dated 2001), almost 9 years old.

d

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." There is no official information about the tax burden. There is only one study of 2001 in the tax office website.

(http://www.sii.cl/aprenda_sobre_impuestos/estudios/tributarios4.htm)

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-44334_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Chile has become a net creditor, so it does not receive assistance from international agencies according to the criteria defined in the <i>Guide to the Open Budget Questionnaire</i> section on <i>Explanation of the questions and response options</i> (Question No. 58). Chile publishes information on the stock of central government debt by creditor (IDB, IBRD, IDA, etc.), information that is made with the purpose of complying with the requirements of the Data Dissemination Standards monitored by the IMF. See Report of the Central Government Debt http://www.dipres.cl/572/propertyvalue-15500.html We suggest that this response must be reviewed.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “d,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>a</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/multipropertyvalues-15147-15967.html</p> <p><u>Comment:</u> The main document is the Budget Law: it does not contain a budget summary report and its proposals, but rather it provides income and expenditure headings, chapters and programs without detailed explanations (except in cases where there are related margin notes, which however are usually not very detailed).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_prioridades2009.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> It is somewhat informative. It presents the aggregate figures and the budget priorities, but for example it does not describe what percentage of the expenditures the budget priorities consist of. It is somewhere between information and advertisement.</p> <p><u>Peer Reviewer Two Comment:</u> The executive sends to Congress the Budget Bill with a document entitled "Budget Priorities." This document contains enough information on the priorities addressed by the Budget bill using language that is addressed to a wide audience. See: http://www.dipres.cl/572/articles-38748_doc_pdf.pdf.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>Researcher comment:</u> We agree with comment made by Peer Reviewer One, rather than what the Government proposes.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "b."</p>	<p>b</p>
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<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15535.html</p> <p><u>Comment:</u> On the Dirección de Presupuestos web page, there is a Glossary.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u> http://www.leychile.cl/Navegar?idNorma=276363</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_pres_2009.pdf</p> <p><u>Comment:</u> With the Transparency and Access to Public Information law, n° 20.285, everybody can ask the different authorities for specific information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_pres_2009.pdf</p> <p><u>Comment:</u> With the Transparency and Access to Public Information law, n° 20.285, everybody can ask the different authorities for specific information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Article 67, Political Constitution of the Republic</p> <p><u>Comment:</u> The Constitution establishes a 3 months deadline. http://www.leychile.cl/Navegar?idNorma=242302</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.hacienda.cl/ministerio/presupuesto_etapas.php.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." The timetable is not exhaustive, but it does provide the following information: Generally in July, the Ministry of Finance sends official documents to all ministries and publishes the general lines, forms and instructions in the budget office's web page (with restricted access to users). During the first three weeks, all institutions and services prepare the project at</p>	c

the institutional level.

In August, there is a two-stage internal discussion in the Ministry of Finance. The first stage is a global and institutional analysis with the presentation of sectorial analysis in technical meetings with representatives of the Budget Office, the Planning Office, the ministries and services. In the second stage, the reports are presented to the Budget Office Director, who then presents her/his reports to the Minister of Finance.

During the first half of September, the final phase is done in the Budget Office, where the final Executive's Budget Proposal is completed, as well as its supporting documents, such as the "Budget Priorities" and the "Public Finance Report."

The Ministry of Finance elaborates the background information for the message of the law, and sends the budget proposal to the "Ministerio Secretaría General de la Presidencia."

On September 30, at the very latest, the Executive's Budget Proposal is sent to the Congress.

The Constitution (art. 67) establishes that the Executive's Budget Proposal should be sent to the Congress at least three months before the new fiscal year. It also establishes that the Congress has 60 days (at most) to approve it.

Peer Reviewer Two Comment: As part of studies and papers on public management control, the Budget Directorate published the document "The Budget Process in Chile, General Aspects: Legal, Institutional Actors, Key Aspects of Modernization" published in 2005, that contains the timetable of the budget process. See http://www.dipres.cl/572/articles-22542_doc_pdf.pdf. We suggest reviewing this matter.

Government Comment: A more appropriate response to this question would be "b." Useful information on the subject can also be found in the following link: http://www.hacienda.cl/ministerio/presupuesto_etapas.php.

Researcher Response: We agree with the comment made by the government, and changed the answer to "c," as well as the link.

IBP Comment: IBP editors, in agreement with the researcher, chose to maintain answer "c" to maintain consistency of assumptions across countries.

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.hacienda.cl/ministerio/presupuesto_etapas.php.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." Useful information on the subject can also be found in the following link: http://www.hacienda.cl/ministerio/presupuesto_etapas.php.</p> <p><u>Researcher Response:</u> We agree with the comment made by the government, and changed answer and link.</p>	<p>b</p>
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69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

If there is any kind of consultation with legislators, it is only on a informal basis.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: There is no formal consultative process between the executive and the Congress in the budget formulation stage. This is because of the constitutional-legal framework that applies in Chile regarding the budget formulation process. It is important to note that Chile is ruled by a presidential regime that gives to the President of the Republic the sole right to introduce bills that are related to financial or budgetary administration of the State. Among these, most important is the groundwork and annual submission before Congress of the budget bill of the Nation. The Constitution contains information regarding deadlines for its submission and its approval, and the powers held by the Congress (Article 67 of the Constitution). Besides the Constitution, other laws apply in the budget process, such as Law No. 1.263, the Organic Law of State Financial Administration which set out the main functions of the entities involved (Ministry of Finance, Budget Directorate, and Comptroller General of the Republic and the General Treasury of the Republic). According to the governing framework regulating the budget process in Chile, the actors involved in the design stage of the budget law are: a) Directorate of Budget, b) Ministry of Finance, c) President of the Republic and d) an office budgets of the ministries. The executive has the power to decide the priorities of the budget in the stage of formulation. The National Congress is involved as a major player in Stage Discussion and Approval of Budget. See: <http://www.dipres.cl/572/propertyvalue-15409.html> and http://www.dipres.cl/572/articles-22542_doc_pdf.pdf

d

Government Comment: Government did not dispute researcher's answer.

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> See comments under question No. 69. It is important to highlight that the executive carries out an annual consultation with external experts (Advisory Committee) for the following budgeting matters: a) Projection of trend GDP, a key variable for calculating the structural balance of the Central Government and b) to determine the reference price for copper to be used to prepare the Budget Bill.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> www.dipres.cl</p> <p><u>Comment:</u> That kind of information is provided by other documents, such as the Public Finance Report [http://www.dipres.cl/572/articles-41339_doc_pdf.pdf] and the State of Public Finance [http://www.hacienda.cl/documentos/estado_de_la_hacienda_publica.php].</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> www.dipres.cl</p> <p><u>Comment:</u> See comment in question 72.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 67 of the Political Constitution.</p> <p><u>Comment:</u> The Constitution establishes 3 months as deadline to present the budget proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
 - b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
 - c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
 - d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
 - e. Not applicable/other (please comment).

Citation:

http://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=367&tipo_comision=10

Comment:

This is the Budget Commission of the Congress. The link redirects to the main page of the Congress (it is not clear why!). This commission hears the executive once a year just before the budget approval process. There is no participation of public, just media.

C

Peer Reviewer One Comment: I agree with the response. It is worth highlighting that the budget committee produces a report, where all persons who attended the hearings are listed. Unfortunately it does not have a link, but it can be found searching by date in the following link:

<http://sil.congreso.cl/pags/index.html>

Peer Reviewer Two Comment: the National Congress sessions are public, except those that are deemed secret by regulation. Despite the fact that the sessions to discuss the national budget (Budget Bill) are public, the presence of third parties to communicate their position requires an invitation as per regulation. The general rule is that the Special Committee on Budget considers the presentation from the executive. It should be added that both the sub Committees on Budgets and the Special Committee on Budget allow the admission of the media to cover the budget sessions. See bylaw of the Senate. http://www.senado.cl/prontus_senado/site/artic/20080903/pags/20080903181622.html

Government Comment: Government did not dispute researcher's answer.

76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

http://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=367&tipo_comision=10

Comment:

Access by the public is very restrictive, and is defined by regulations in both chambers (Senate and Chamber of Deputies)

Peer Reviewer One Comment: I agree with the response. However, the Congress publishes the recommendations from the hearings, with the recommendations made by each congressman. To find this document, see my comment in question 75.

Peer Reviewer Two Comment: See comment on question No. 75.

Government Comment: The Congress hearings are exhaustive and public (they can also be broadcasted).

Researcher Response: The *Guide to the Open Budget Questionnaire* states that hearings are considered public when media and the public are admitted, or when they are transmitted by radio or TV. In the Committee hearings neither the public nor the media are accepted, and they are only broadcasted by the Congress TV.

d

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> http://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=367&tipo_comision=10</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no public hearings, according to the answer provided in the previous question.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Presentations and testimony presented by the executive and third parties invited to the respective sessions of the sub Committees on Budgets and the Special are available.</p> <p><u>Government Comment:</u> The reports of the committees are very detailed, and are available on Internet as soon as they are written.</p>	d

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.diariooficial.cl/actualidad/20ulle/03020619863.html</p> <p><u>Comment:</u> This information is known by the legislature but just in a very agregate level. No detalis about this expenditure are public, not even for the legislature. However the Supreme Audit institution does have the authority to know about them.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Article 65 of the Constitution

Comment:

The parliament has the faculty to approve new expenditures. The only restriction is that every expenditure needs to be financed *ex ante*.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The Constitution states that the Congress can only accept, decrease or reject the budget, but not increase any line-item. In practice, the congressmen can negotiate over the budget.

Peer Reviewer Two Comment: In accordance with article 67 of the Constitution, the Congress has no authority to increase or decrease the estimate of the revenue proposed by the executive. It only has authority to reduce expenditures in the Budget Bill, except those expenses that are established by permanent law. In the latter case, the Congress has no power to amend the proposed expenditures by the executive. See <http://www.leychile.cl/Navegar?idNorma=242302>

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

C

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget for the Public Sector, 2009 http://www.dipres.cl/572/articles-43545_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> www.dipres.cl; http://www.dipres.cl/574/propertyvalue-15459.html</p> <p><u>Comment:</u> Information with administrative unit disaggregation is provided quarterly. Also, there are monthly reports, but those does not have information with the same level of disaggregation as the quarterly ones. www.dipres.cl/572/article-44605.html#h2_1 www.dipres.cl/572/articles-44605_doc_pdf_ejec_1trim_pesos.pdf</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> IBP editors, in agreement with the researcher, chose to maintain answer "b" to maintain consistency of assumptions across countries.</p>	<p>b</p>

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/propertyvalue-15460.html http://www.dipres.cl/574/propertyvalue-15188.html http://www.dipres.cl/574/propertyvalue-15459.html</p> <p><u>Comment:</u> Information is provided on three different levels of aggregation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/propertyvalue-15460.html http://www.dipres.cl/574/propertyvalue-15188.html http://www.dipres.cl/574/propertyvalue-15459.html http://www.dipres.cl/572/articles-44605_doc_pdf_ejec_1trim_pesos.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

<http://www.dipres.cl/574/propertyvalue-15459.html>

Comment:

The In-Year Reports compare the year-to-date expenditure, but the comparison with previous years is not made in the same document.

d

Researcher Response to this Question was "a"

Peer Reviewer One Comment: I agree with the response, but the comparison can be done with the information provided in the same document (it has the initial budget and what has been spent).

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?
- In-year reports on actual revenue collections by source of revenue are released at least every month.
 - In-year reports on actual revenue collections are released at least every quarter.
 - In-year reports on actual revenue collections are released at least semi-annually.
 - In-year reports on actual revenue collections by source of revenue are not released.
 - Not applicable/other (please comment).

Citation:

<http://www.dipres.cl/572/propertyvalue-15491.html>

http://www.dipres.cl/572/articles-44605_doc_pdf_cuadro_n6a.pdf

Monthly revenue information has no breakdown by source. That kind of disaggregation is available in the quarterly reports.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The executive publishes monthly reports on budget execution, which include monthly data on central government revenue in local currency and foreign currency. See:

<http://www.dipres.cl/572/propertyvalue-15491.html>. Additionally, the executive publishes quarterly revenues at Total Central Government, Central Government Budgetary and Extra-budgetary central government tax revenues. See: <http://www.dipres.cl/572/article-44605.html>

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: The answer was changed to "a," because there are monthly reports, even though they are much more general than quarterly ones.

IBP Comment: IBP editors chose answer "b" because, as the researcher mentions in his comment, the monthly reports do not present disaggregation by source of revenue. This information is presented in the quarterly reports.

b

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15491.html http://www.dipres.cl/572/articles-44605_doc_pdf_cuadro_n6a.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15491.html http://www.dipres.cl/572/articles-44605_doc_pdf_cuadro_n6a.pdf</p> <p><u>Comment:</u> Monthly reports present revenue information, but with no disaggregation by sources of revenue. That disaggregation is available in the quarterly reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15500.html MOST RECENT (at the time of research): June 2009. http://www.dipres.cl/572/articles-49774_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." The monthly reports have a line that reports borrowing.</p> <p><u>Peer Reviewer Two Comment:</u> The executive publishes monthly reports on budget execution, which include monthly data on transactions in financial assets - net incurrence of liabilities of the central government's budget. See http://www.dipres.cl/572/article-59560.html. Additionally, the executive publishes quarterly information on central government debt. See http://www.dipres.cl/572/article-44605.html</p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>a</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/propertyvalue-15500.html</p> <p><u>Comment:</u> The report does not give information about interest rates, but provides information about other important elements, such as exchange rate and denomination of borrowing.</p> <p><u>Peer Reviewer One Comment:</u> The reports "Deuda del Gobierno Central," released quarterly (in the citation), provide information on maturity and currency denomination, but no information about interest rates.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/multipropertyvalues-15491-15967.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-45382_recurso_2.pdf Chapter III.</p> <p><u>Comment:</u> The Mid-Year Review for the current year is a document that also contain the Year-End Report of the previous year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

http://www.dipres.cl/572/articles-45382_recurso_2.pdf

Chapter III

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment: The update in the expenditure estimates is clear in table 42 of the cited document.

Peer Reviewer Two Comment: Updated projections of income and expenditure levels for the entire fiscal year are contained in the report Evaluation Report of the Public Sector Financial Management 2008, and updated projections for 2009 as well. See: http://www.dipres.cl/572/articles-45382_recurso_2.pdf (June 2009). According to the provisions of the *Guide to the Open Budget Questionnaire*, the section on "Explanation of Questions and Response Options, for purposes of responding to questions No. 92-95," information on updated projections of spending levels for the entire fiscal year is provided in this report of the Executive.

Government Comment: A more appropriate response to this question would be "b."

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries. The government agrees with our assessment.

b

94. What is the most detail provided in the mid-year review for expenditures?

- a. The mid-year review includes program-level detail for expenditures.
- b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
- c. The mid-year review includes only departmental totals (or functional totals).
- d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

http://www.dipres.cl/572/articles-45382_recurso_2.pdf

<http://www.dipres.cl/572/article-44605.html>

Comment:

The Mid-Year Review does not include this information. However this information is available in the budget execution reports. Those budget execution reports are released monthly, with a partial disaggregation, and quarterly, with total disaggregation at program level. The last quarterly report has information that could be considered as a final report information.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c."

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-45382_recurso_2.pdf Chapter III</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u> Artículo 26 del DL 1263 (Decreto Ley orgánico de la Administración Financiera del Estado). www.dipres.cl/572/articles-3689_Instrucciones_Presupuesto_2009.pdf (Check at “Normas de Flexibilidad presupuestaria” [Decreto N° 1579])</p> <p><u>Comment:</u> Although budget shifts are adjusted according to the Constitution and laws, the Ministry of Finance resolutions do not require consultation with</p>	d

the Congress.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: In practice, the budget has a line for "budget adjustments," which is used to make transfers among administrative units, in case of emergency for example. (Ministries have to reduce the budget by a certain amount, and the funds are re-assigned). Thus, although the law does not allow for transfers without the Congress approval (DL 1263, art 26), in practice the executive does so.

Peer Reviewer Two Comment: It is important to note that the legal framework governing the budget process authorizes the executive to make budgetary adjustments once the Budget Law is approved. The Organic Law of State Financial Administration (Decree Law No. 1.263, 1975), in article 26 (paragraph one), recognizes this capacity of the executive but with expressed limitations that the law itself states in its second and third paragraphs. As limitations this rule states that by law it can only be authorized the transfer of funds between ministries, the transfer to the various items in the Budget Law of resources that have previously been transferred from them to the Treasury, the provision of resources to State Owned Corporations not included in the Budget bill, and the granting of fiscal support to municipalities. Also, the Budget bill itself, complementing Decree Law No. 1.263, 1975, recognizes this flexibility that must be exercised by the executive observing the limitations that the rule states. For instance, article 4 of the Budget Act of 2009 (Act No. 20.314), does not support this budget flexibility on certain matters, which may only be carried out with the permission of Congress. For instance, this rule states that only under an authorization granted by law the can executive increase the sum of net amounts for personal expenses, consumer goods and services, social security benefits, current transfers, full to the Treasury and other current expenses listed in Article 1 of the Act. See: http://www.dipres.cl/572/articles-44329_doc_pdf.pdf (Ley de Administración Financiera del Estado). See also: http://www.dipres.cl/572/articles-43545_doc_pdf.pdf (Finance Act of 2009. Law No. 20,314).

Government Comment: A more appropriate response to this question would be "a." The executive can only shift funds according to the rules previously approved by the Congress.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

http://www.contraloria.cl/NewPortal/portal2/ShowProperty/BEA%20Repository/portalCGR/Documentos/Informes_de_Auditoria/DIVISION_AUDITORIA_ADMINISTRATIVA/AREA_DEFENSA_Y_ADMINISTRACION_GENERAL/2009/AUD09_DAG06_AUDITORIA_INTEGRAL_ALEATORIA_SERVICIO_DE_REGISTRO_CIVIL_E_IDENTIFICACION-2008

Comment:

Last year there were some scandals in the Registro Civil.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: There was a scandal in Registro Civil, but I would not qualify them as "significant" but "some."

Peer Reviewer Two Comment: In Chile, the public procurement system is governed by Law No. 19,886 (Law about Administrative Contracts Supply and Service, 2003), which applies to public sector organisms. The system operates on the basis of an open process and a competitive bidding in almost all the bidding processes. In general this system works well and there has been transparency improvements intended to ensure the best price and quality of the products and services that the government acquires. The Comptroller General of the Republic, in his function of watchdog, has reported cases in which irregularities were observed, as in the case of the Civil Registry and Identification. Also, the Comptroller General of the republic ordered significant audits in 2008. See:

http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/Contenidos/CuentaPublica_2008/CUENTA2008/Introduccion

However, the general rule is that the processes for public procurement are transparent. See public procurement system and its operation:

<http://www.chilecompra.cl/>

Government Comment: A more appropriate response to this question would be "b."

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Articles 21, 26 inc. 3° and 28 of the DL 1263 (Decreto Ley orgánico de la Administración financiera del Estado). Article 67 of the Political Constitution of the Republic.</p> <p><u>Comment:</u> There are two ways to approve supplemental budgets. The first is by law. The second is through administrative decree by the Department of Finance (www.hacienda.gov.cl). This approval is established by article 28 of DL nº1263, and an executive decree dictated at the same time with the budget law (see at Normas de Ejecución Presupuestaria in the instructions of budget proposal).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Public Finance Report: www.dipres.cl/572/articles-50148_IFP_2010.pdf www.dipres.cl/572/articles-3689_ifp2008.pdf www.dipres.cl/572/articles-3687_ifp2008.pdf</p> <p><u>Comment:</u> The difference was 8.6% in 2008 and estimated to be 6.6% in 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/574/articles-55505_doc_pdf.pdf</p> <p><u>Comment:</u> These kinds of funds, however, are included every year in the budget proposal and are approved by the legislature. Most of the items of that link are contingency funds or funds with no specific purpose (for instance, all the ones which have indication to <i>glosa</i> (note) 01).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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Executive’s Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</p> <ul style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> www.dipres.cl/572/articles-47877_doc_pdf.pdf</p> <p><u>Comment:</u> The Year-End Report is taken as the same document as the Mid-Year Review.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/Documentos/Contabilidad_General/Informes_Gestion_Financiera/2008/CONT_GFI_Informe_Gestion_Financiera_2008</p> <p>www.dipres.cl/572/articles-47877_doc_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> www.dipres.cl/572/articles-47877_doc_pdf.pdf</p> <p><u>Comment:</u> The Year-End Report gives information about actual outcome, but just in general terms. However, that information is provided with more detail in ther documents: Public Finance Report and December Executed Budget report.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

www.dipres.cl/572/articles-47877_doc_pdf.pdf

Comment:

The Year-End Report does not present disaggregated information. The breakdown information is provided by the final Executed Budget Report (<http://www.dipres.cl/572/multipropertyvalues-15192-15492.html>)

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> www.dipres.cl/572/articles-47877_doc_pdf.pdf</p> <p><u>Comment:</u> The Year-End Report does not provide disaggregated information. That information is provided in the Public Finance Report (http://www.dipres.cl/572/articles-3689_ifp2008.pdf)</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-47877_doc_pdf.pdf</p> <p><u>Comment:</u> The Year-End Report includes estimates on GDP, CPI, Domestic Demand, Imports, exchange rate and cooper price. The Public Finance Report provides information about tax income and other government income, and - in general terms - about government balance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-47877_doc_pdf.pdf</p> <p><u>Comment:</u> Differences about GDP, CPI and commodities prices are also explained in the Public Finance Report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

http://www.dipres.cl/572/articles-47877_doc_pdf.pdf

Comment:

The Year-End Report explains and shows indicators at department level, but nothing is said about ex-ante estimated indicators, so no comparison can be done.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: It is important to highlight the Public Finance Report prepared each year by the Ministry of Finance, which accompanies the Budget bill submitted to Congress. It contains detailed information on compliance assessment of performance indicators prior fiscal year and the strategic definitions and performance indicators committed for the following fiscal year. See Report 2008 http://www.dipres.cl/572/articles-41339_doc_pdf.pdf

Public Finance and Public Finance Report 2009

http://www.dipres.cl/572/articles-51638_doc_pdf.pdf

We suggest reviewing this matter.

Government Comment: A more appropriate response to this question would be "c."

IBP Comment: IBP editors chose to maintain answer "d" because the document cited by Peer Reviewer Two is a document that is presented together with the Executive's Budget Proposal to the legislature; therefore it is part of the Executive's Budget Proposal pack and not a Year-End Report.

d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-47877_doc_pdf.pdf</p> <p><u>Comment:</u> The Year-End Report shows just in general terms the differences between actual outcome and enacted budget data. However, in the Mid-Year Review (budget execution) there is information about actual and enacted budget data at department and program level.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-47877_doc_pdf.pdf</p> <p><u>Comment:</u> The Year-End Report provides information about extrabudgetary funds, but just in general terms. Information about extrabudgetary expenditure is also available in the Year-End Report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/Documentos/Contabilidad_General/Informes_Gestion_Financiera/2008/CONT_GFI_Informe_Gestion_Financiera_2008</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/Documentos/Contabilidad_General/Informes_Gestion_Financiera/2008/CONT_GFI_Informe_Gestion_Financiera_2008</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report’s content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/Documentos/Contabilidad_General/Informes_Gestion_Financiera/2008/CONT_GFI_Informe_Gestion_Financiera_2008</p> <p><u>Comment:</u> An executive summary is not included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.contraloria.cl/NewPortal/portal2/ShowProperty/BEA%20Repository/portalCGR/Documentos/Documentos_de_Interes/DOI_01_LEY_N10336</p> <p><u>Comment:</u> The SAI in Chile is the Contraloria General de la República. This authority can be subject to impeachment, which is carried out before the Congress.</p> <p><u>Peer Reviewer One Comment:</u> According to the Constitution (Art. 52, N°2, c) the decision must be made by the Senate after a constitutional accusation made at Congress of the Deputies because of “notable absence from duty” (“notable abandono de funciones”).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.contraloria.cl/NewPortal2/portal2/appmanager/portalCGR/portal?nfpb=true&pageLabel=P8800177171223298855887</p> <p><u>Comment:</u> The Contraloría makes reports on public audits of extra-budgetary funds such as those related with Public Universities, Public Corporations and Municipalities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/Documentos/Documentos_de_Interes/DOI_01_LEY_N10336</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. 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. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dipres.cl/572/articles-3689_pres_2009.pdf PP 65-67</p> <p><u>Comment:</u> The SAI in Chile is the "Contraloria General de la Republica" and its budget is approved within the Budget Law like any other public institution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

- a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- e. Not applicable/other (please comment).

Citation:

<http://www.contraloria.cl/NewPortal2/portal2/appmanager/portalCGR/portal?nfpb=true&pageLabel=MDivisionAuditoriaAdministrativav4>

Comment:

In the Contraloria's Division of Administrative Auditory there is a National Defense and General Administration Area.

Researcher Response to this Question was "d"

a

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The Comptroller General of the Republic conducts audits to ensure compliance with legal standards, the safeguarding of public property, and the compliance with the principle of administrative probity. By undertaking these audits, the Comptroller General evaluates the internal control systems of the services and public organisms. It also monitors the implementation of the provisions relating to financial administration. This activity is carried out by the Division of Management Audit, and reports are classified by areas. For example, reports for the Area Defense. See <http://www.contraloria.cl/NewPortal2/portal2/appmanager/portalCGR/portal?nfpb=true&pageLabel=P10000974331229452351969>

We suggest reviewing this matter.

Government Comment: A more appropriate response to this question would be "a." The SAI is divided in departments, each one in charge of controlling a different area of the public sector.

IBP Comment: IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <p>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</p> <p>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</p> <p>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</p> <p>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</p> <p>e. Not applicable.</p> <p><u>Citation:</u> http://www.contraloria.cl/NewPortal2/portal2/appmanager/portalCGR/portal?_nfpb=true&_pageLabel=_MOficinasHorariosv5</p> <p><u>Comment:</u> There are institutional and formal ways for the public to ask for SAI’s interventions.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” There are institutional and formal ways for the public to ask for SAI’s interventions.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>a</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Nevertheless, all reports of the SAI are published even for the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>121. 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?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation:</u> http://mail.anfitrion.cl/GobiernoTransparente/mineduc/res_ne.html</p> <p><u>Comment:</u> The executive does not release a report on the steps taken to address the audit report findings.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” Law 20285, art. 7 establishes that the executive has to publish in the institutional websites monthly updated information of audit process and the clarifications made by the executive, (letter i), although in most cases they are included in the final report. For example, see for the Ministry of Education: http://www.mineduc.cl/transparencia/auditorias.html.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” as per the OBI methodology and in light of the researcher’s comment.</p>	d

122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

Citation:

<http://www.contraloria.cl/NewPortal2/portal2/appmanager/portalCGR/portal?nfpb=true&pageLabel=MDivisionTomadeRazonRegistrov4>

Comment:

Monitoring reports are presented by the Comptroller General evaluating if the public organisms follow the recommendations.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The Comptroller General of the Republic prepares monitoring reports on the audits, in order to verify that the public organism has taken the measures suggested in his preliminary report or earlier. If the monitoring report finds that there are still certain comments and objections to be addressed, the Comptroller General of the Republic will order the respective organism to correct them. These will be evaluated in a new report that the Comptroller General shall draft based on the observations to be clarified. As an example, is quoted below the Monitoring Report of the CGR July 2009, regarding the Budget Directorate. See:

http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/Documentos/Informes_de_Auditoria/DIVISION_AUDITORIA_ADMINISTRATIVA/AREA_ECONOMIA_HACIENDA_Y_FOMENTO_PRODUCTIVO/2009/AUD09_EHF36_INFORME_DE_SEGUIMIENTO_24-08_DIRECCIÓN_DE_PRESUPUESTOS-JULIO_2009

Government Comment: Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

a

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All the reports by the SAI have to be available to parliament. However, some of them are delivered under close sessions, closed to the public and the media.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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Government Comments: Section One

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes		Yes			
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes		Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	NA	No	No	No
2. Advance notification of release is sent to users, media	NA	No	NA	No	No	No
3. Released to public same day as official release to media	NA	Yes	NA	Yes	Yes	Yes
4. Available on the Internet free of charge	NA	Yes	NA	Yes	Yes	Yes
5. Free print copies available, limited distribution	NA	NA	NA	No	No	NA
6. Free print copies available, mass distribution	NA	No	NA	No	No	No
7. Readily available outside capital and/or big cities ⁺	NA	No GC: Yes	NA	No GC: Yes	No GC: Yes	No GC: Yes
8. Written in more than one language	NA	No	NA	No	No	No
9. News conference is held to discuss release	NA	NA	NA	No	No	No

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

GC: Government Comment

Government Comment: In the question number 7 (readily available outside capital and/or big cities), the answer should be “yes,” regarding the categories of Main Document, Supporting Document 1, Supporting Document 2 and Citizens Budget. These documents are all published in Internet, and there is Internet service available in all cities in Chile.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	No	No	No	No
2. Advance notification of release sent to users, media	No	No	No	No	No
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	No	No	No	No	No
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	No GC: Yes				
8. Written in more than one language	No	No	No	No	No
9. News conference is held to discuss release	No	No	No	No	No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

GC: Government Comment

Government Comment: In the question number 7 (readily available outside capital and/or big cities), the answer should be “yes,” regarding the categories of Enacted Budget, In-year Reports, Mid-year Review, Year-end Report and Audit Report. These documents are all published in Internet, and there is Internet service available in all cities in Chile.