

Open Budget Survey 2023

Questionnaire

Chile

May 2024

Country Questionnaire: Chile

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

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

Answer:

2023

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre 2022

http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

Se utiliza el año presupuestario 2023, pues los documentos señalados en la fuente abordan el escenario macroeconómico y fiscal del año 2023 en su capítulo 2, y algunos alcances del marco fiscal de mediano plazo (2021-2024), así como algunas proyecciones de la deuda del Gobierno Central (este documento alcanza a publicarse dentro del periodo límite definido en la metodología de la OBS 2023 - que es diciembre de 2022).

Peer Reviewer

Opinion: Agree

Comments: Siendo correcto el año fiscal señalado (2023) para la evaluación de la disponibilidad del PBS, el documento referido no cumple con los requisitos para ser considerado como tal. Cabe destacar que ciertas secciones del Informe de Finanzas Públicas del Segundo Trimestre 2022, se refieren a ciertas políticas de ingresos y gastos con perspectiva multi anual que permitirían el desarrollo de estimaciones útiles para el debate del próximo presupuesto. Sin embargo, no contienen el detalle sobre prioridades presupuestarias concretas a ser consideradas en la próxima EBP para facilitar un debate respecto a la misma.

Government Reviewer

Opinion: Agree

Researcher Response

En primer lugar, se debe indicar que se comparten las aprehensiones del par revisor, en el sentido que el documento seleccionado como Pre-Budget Statement no considera rigurosamente todos los elementos que debería contener un PBS en base a las definiciones metodológicas de la OBS, como por ejemplo: (i) que dicho informe implique el hito de culminación de la fase de planificación estratégica del proceso presupuestario (que en la práctica no lo constituye, dado que el proceso de planificación a la fecha de publicación del Informe de Finanzas Públicas del Segundo Trimestre ya tuvo su desarrollo en los primeros meses de año, y a esa altura ya se encuentra en ejecución el proceso); (ii) así como también que incluya, en base a las buenas prácticas internacionales, la definición de las prioridades de políticas de ingresos y gastos que orienten las estimaciones detalladas del presupuesto. No obstante, el documento sí contiene algunos elementos que son contemplados en la evaluación, a saber: (i) marco fiscal del presupuesto (el monto total de gastos, ingresos y deuda para el próximo año presupuestario (2023 en este caso); (ii) pronósticos macroeconómicos sobre los que se basa el presupuesto (tanto para 2023 y hasta 2026); (iii) estimaciones de ingresos y gastos multianuales (de 2023 y hasta 2026).

Por tanto, a nuestro juicio, sí correspondería evaluar este documento como el que cumple de forma más directa los criterios planteados por la metodología del OBS para ser considerado como un PBS. Asimismo, ratificar este documento como PBS permitiría dar consistencia a las definiciones establecidas en la evaluación de la OBS 2021, en la que también se calificó este documento del Informe de Finanzas Públicas del Segundo Semestre como un PBS.

IBP Comment

Se agradece el comentario del revisor. Ahora bien, cabe hacer presente que aun cuando el Informe de Finanzas Públicas del Segundo Trimestre 2022, a pesar de no cumplir con todos los contenidos y elementos esperables de un Pre-Budget Statement, sí cumple con los requisitos mínimos tanto en su oportunidad de publicación como en elementos de información esenciales que dicho reporte debería contener. Además de presentar proyecciones multianuales para los ingresos y gastos, incluye también el balance del gobierno central, proyección de la deuda bruta, y la posición financiera neta. Adicionalmente, se incluyen una narrativa explicativa y datos sobre el impacto en la recaudación del Nuevo Pacto Tributario con una perspectiva 2023-2026. Lo anterior, permite sostener que el contenido de dicho documento sí cumple con el propósito de informar algunos supuestos que sirven de base para la elaboración de la propuesta de presupuesto del ejecutivo 2023, y por lo tanto debe ser considerado en la presente edición de la OBS. Finalmente, ello no obsta a que en futuras mediciones, el gobierno pueda mejorar la cobertura y detalle de la información proporcionada aclanzando mayores niveles de cumplimiento con las mejores prácticas internacionales.

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

El documento citado, en particular su Capítulo II sobre Marco de Mediano Plazo del Sector Público 2023-2026, y que es considerado como Pre-Budget Statement, es publicado en el mes de junio de 2022, es decir, 6 meses antes del inicio del año presupuestario, por lo que se elige la respuesta a) para esta pregunta.

Peer Reviewer

Opinion: Disagree

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

Comments: "Informe de Finanzas Públicas. Segundo Trimestre 2022" no corresponde a un PBS. Documento no disponible al público.

Government Reviewer

Opinion: Agree

Researcher Response

En base a los contraargumentos indicados en la pregunta PBS-1, se propone ratificar al "Informe de Finanzas Públicas del Segundo Trimestre 2022" como un documento que responde para los fines de esta evaluación como un Pred Budget Statement.

IBP Comment

Se agradece el comentario del revisor, para mayor detalle véase el comentario a la pregunta PBS-1

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

12/7/2022

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre 2022

http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Documento no disponible al público.

Comments: "Informe de Finanzas Públicas. Segundo Trimestre 2022" no corresponde a un PBS. Dicho documento no disponible al público en Chile.

Government Reviewer

Opinion: Agree

Researcher Response

En base a los contraargumentos indicados en la pregunta PBS-1, se propone ratificar al "Informe de Finanzas Públicas del Segundo Trimestre 2022" como un documento que responde para los fines de esta evaluación como un Pred Budget Statement.

IBP Comment

Se agradece el comentario del revisor, para mayor detalle véase el comentario a la pregunta PBS-1

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

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

Answer:

La fecha de publicación del informe citado está expuesta en la portada del documento, y fue contrastada mediante softwares de extracción de metadata, como FOCA y Wondershare PDF Element 8.

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: "Informe de Finanzas Públicas. Segundo Trimestre 2022" no corresponde a un PBS. Dicho documento no está disponible al público en Chile.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

En base a los contraargumentos indicados en la pregunta PBS-1, se propone ratificar al "Informe de Finanzas Públicas del Segundo Trimestre 2022" como un documento que responde para los fines de esta evaluación como un Pred Budget Statement.

IBP Comment

Se agradece el comentario del revisor, para mayor detalle véase el comentario a la pregunta PBS-1

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

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

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

Answer:

http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre de 2022

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Documento no disponible al público.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor, para mayor detalle véase el comentario a la pregunta PBS-1

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

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

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

1) Cuadros Consolidados Informe de Finanzas Públicas Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Version_Excel_cuadros.xlsx

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not applicable

Comments: Documento no disponible al público.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor, para mayor detalle véase el comentario a la pregunta PBS-1

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Produced for internal purposes/use only

Comments: Existen antecedentes de encuestas anteriores donde se constató la existencia de un documento interno llamado "Presupuesto Exploratorio".

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor, para mayor detalle véase el comentario a la pregunta PBS-1

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

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

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Se cuentan con antecedentes de encuestas pasadas que señalan la existencia del documento para uso interno.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor, para mayor detalle véase el comentario a la pregunta PBS-1

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

For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

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

Answer:

Informe de Finanzas Públicas Segundo Trimestre de 2022

Source:

http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: El documento no está disponible al público.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor, para mayor detalle véase el comentario a la pregunta PBS-1

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

2023

Source:

1) Mensaje Presidencial y Articulado Proyecto de Ley de Presupuestos 2023
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

Comment:

Se establece como año fiscal el 2023, dado que el documento de referencia aborda ese periodo presupuestario, fue publicado antes del 31 de diciembre de 2022, y cumple con los criterios de contenido y oportunidad definidos en la metodología de la Open Budget Survey para ser considerado como Executive Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

30/9/2022

Source:

1) Artículo 67 de la Constitución Política de la República
<https://www.bcn.cl/leychile/navegar?idNorma=242302>

2) Diagrama del ciclo presupuestario
<http://www.dipres.gob.cl/598/w3-article-3699.html>

2) Bitácora de tramitación del Proyecto de Ley de Presupuestos 2023
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

Comment:

La Constitución establece en su artículo 67, un plazo mínimo para la presentación del proyecto de ley de presupuestos, señalando que deberá ser presentado por el Presidente al Congreso Nacional, a lo menos con tres meses de anterioridad a la fecha en que debe empezar a regir (enero del año 2023, como en este caso).

De acuerdo a la fuente 3 indicada, el proyecto de ley de presupuestos 2023 fue ingresado al Congreso el 30 de septiembre de 2022, cumpliendo con ello lo establecido en el artículo 67 de la Constitución Política de la República.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

Answer:

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

Source:

1) Bitácora de tramitación de la propuesta de Ley de Presupuestos 2023
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

2) Mensaje presidencial del Proyecto de Ley de Presupuestos 2023
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

Comment:

El Proyecto de Ley de Presupuestos (EBP) 2023 fue ingresado al Congreso el 30 de septiembre de 2022, no obstante, se dio cuenta de dicho documento el 03 de octubre de 2022, según se puede observar en la bitácora de tramitación del proyecto de ley de presupuestos (incluida en la fuente 1), por lo que su disposición al público fue posterior a dicha fecha, con lo cual es posible establecer como fecha tentativa de publicación a lo menos 2 meses, y antes de 3 meses, anteriores al inicio del año presupuestario (2023).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

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

Answer:

3/10/2022

Source:

1) Mensaje presidencial del Proyecto de Ley de Presupuestos 2023
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

2) Bitácora de tramitación de la propuesta de Ley de Presupuestos 2023
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

Comment:

Analizando la metadata del mensaje presidencial que contiene el Proyecto de Ley de Presupuestos 2023, publicado en el sitio web de DIPRES, se concluye estimativamente que la fecha de creación (proxy de fecha de publicación) del documento fue el 03 de octubre de 2020. Dicha data coincide con la información proporcionada por la bitácora de tramitación del proyecto de ley en el congreso (fuente 2 antes citada), la que señala que el mismo 03 de octubre se dio cuenta del proyecto en la Comisión Mixta de Presupuestos, a partir de cuya fecha fue posible la publicación del proyecto de ley al público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En el comentario se indica el "03 de octubre de 2020", lo cual es un error. Debiese decir "03 de octubre de 2022".

IBP Comment

Se agradece la precisión del revisor gubernamental.

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

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

Answer:

Se determinó a través de dos softwares que permite la extracción de la metadata de la Propuesta de Ley de Presupuestos 2019. Los software utilizados fueron Foca y Wondershare PDF Element 8.

Adicionalmente, se contrastó dicha información con la fecha de la cuenta del proyecto de ley de presupuestos, realizada en la Comisión Mixta de Presupuestos, en la Cámara de Diputados, la que coincide con la fecha antes analizada en la metadata del proyecto de ley publicado en la página web de la DIPRES.

Source:

1) Mensaje presidencial del Proyecto de Ley de Presupuestos 2023
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

2) Bitácora de tramitación de la propuesta de Ley de Presupuestos 2023
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Answer:

http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

Source:

1) Mensaje presidencial del Proyecto de Ley de Presupuestos 2023

http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

2) Informe de Finanzas Públicas Tercer Trimestre 2022

http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

3) Acta Comité Consultivo PIB No Minero Tendencial 2022

https://www.dipres.gob.cl/598/articles-285469_doc_pdf.pdf

4) Tablas PIB tendencial

https://www.dipres.gob.cl/598/articles-285470_doc_xls.xlsx

5) Acta del Precio de Referencia del Cobre (agosto 2023)

https://www.dipres.gob.cl/598/articles-285467_doc_pdf.pdf

6) Cuadros Comité Precio de Referencia del Cobre

https://www.dipres.gob.cl/598/articles-285468_doc_xls.xlsx

7) Informe Anuario de Estadísticas de las Finanzas Públicas (EFP) 2012-2021

https://www.dipres.gob.cl/598/articles-274905_doc_pdf.pdf

Comment:

Se agregan los siguientes documentos de soporte a la propuesta de Ley de Presupuestos 2023 (EBP):

1) Informe de Finanzas Públicas Tercer Trimestre 2022: Es un informe que se publica en conjunto con el ingreso del proyecto al congreso, lo cual pretende informar la discusión del proyecto en la legislatura. En este documento se realizan todas aquellas estimaciones macroeconómicas que sirven de base para la proyección de los ingresos y gastos fiscales contemplados en el proyecto de Ley de Presupuestos, incluyendo los supuestos detrás de las estimaciones. También, analiza en detalle todos los antecedentes de contexto que fueron revisados para la construcción del presupuesto: contexto económico mundial, situación de la economía chilena, evolución del gasto y los ingresos históricos del Gobierno Central, evolución y comportamiento de la deuda pública, revisión y proyecciones del Balance Estructural, entre otros.

2) Acta del Comité Consultivo PIB No Minero Tendencial 2022: Es el documento que refrenda los acuerdos adoptados por el comité consultivo de expertos del PIB No Minero tendencial en Chile, el que tiene por objeto estimar los insumos para la estimación del Producto Interno Bruto (PIB) no minero tendencial, parámetro clave para la estimación de los ingresos estructurales del Gobierno Central.

4) Resultados Comité PIB tendencial: Es el informe que da cuenta de los resultados de las estimaciones llevadas a cabo por el comité consultivo de expertos del PIB No Minero tendencial, tomando en cuenta los acuerdos consagrados en el Acta del Comité Consultivo PIB No Minero tendencial.

5) Acta del Precio de Referencia del Cobre: Es el documento que refrenda los acuerdos adoptados por el comité de expertos del Precio de Referencia del Cobre, el que tiene por objeto estimar el precio de referencia del cobre, o precio de largo plazo, parámetro clave para la estimación de los ingresos estructurales del Gobierno Central.

6) Resultados Comité Precio de Referencia del Cobre: Son los cuadros que contienen los resultados de las estimaciones llevadas a cabo por el

comité de expertos del precio de referencia del cobre, tomando en cuenta los acuerdos consagrados en el Acta del Precio de Referencia del Cobre.

7) Informe Anuario de Estadísticas de las Finanzas Públicas (EFP) 2012-2021: Si bien este informe no se encuentra contenido en la sección de antecedentes del Proyecto de Ley de Presupuestos 2023, constituye uno de los documentos claves del sistema de información de las finanzas públicas, y que se encuentra disponible al público antes de la elaboración del Informe de Finanzas Públicas del tercer trimestre, por lo que se constituye como un insumo para el análisis de las cifras históricas de contexto antes de formular las proyecciones establecidas en la propuesta de presupuesto del año presupuestario 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

1) Cuadros del Informe de Finanzas públicas tercer trimestre 2022

http://www.dipres.cl/598/articles-292284_Version_Excel_cuadros.xlsx

2) Cuadros del Acta de Resultados del PIB tendencial

https://www.dipres.gob.cl/598/articles-285470_doc_xls.xlsx

3) Cuadros del Acta de Resultados del Precio de Referencia del Cobre

https://www.dipres.gob.cl/598/articles-285468_doc_xls.xlsx

4) Sección de datos abiertos del presupuesto 2023 a nivel de Nacional, partidas, capítulos y programas presupuestarios en formatos xlsx, csv, xml

<http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of

Finance, Planning and Economic Development.”

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

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

Answer:

MENSAJE DE S.E. EL PRESIDENTE DE LA REPÚBLICA CON EL QUE INICIA UN PROYECTO DE LEY DE PRESUPUESTOS PARA EL SECTOR PÚBLICO CORRESPONDIENTE AL AÑO 2023

Source:

1) Mensaje presidencial del Proyecto de Ley de Presupuestos 2023
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

1) Folleto de Prioridades Presupuestarias del Proyecto de Presupuestos 2023
http://www.dipres.cl/597/articles-285602_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: En el "Folleto de Prioridades Presupuestarias del Proyecto de Presupuestos 2023" se encuentran los principales énfasis del presupuesto además de un recorrido del ciclo presupuestario explicado con videos y un glosario lo que ayuda a seguir el trámite del Presupuesto 2023.

Government Reviewer

Opinion: Agree

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

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

Answer:

2023

Source:

1) Ley de Presupuestos del Sector Público 2023
<https://www.bcn.cl/leychile/navegar?idNorma=1186683>

2) Decreto Ley 1.263, Decreto Orgánico de la Administración Financiera del Estado
<https://www.bcn.cl/leychile/navegar?idNorma=6536>

Comment:

El Decreto Ley 1.263 dispone en su Art.14 que el Presupuesto deberá quedar totalmente tramitado a más tardar el 1 de diciembre del año anterior a su vigencia.

Para este proceso se determinó utilizar el año presupuestario 2023, puesto que todos los documentos principales del Enacted Budget en Chile y sus bases de datos asociadas fueron publicados antes de la fecha de cierre de esta Open Budget Survey (31 de diciembre de 2022).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

29/11/2022

Source:

1) Bitácora de tramitación del Proyecto de Ley de Presupuestos en el Congreso
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

2) Oficio con Proyecto de Ley emanado hacia el Ejecutivo
<https://www.senado.cl/appsenado/index.php?mo=tramitacion&ac=getDocto&iddocto=31039&tipodoc=ofic>

Comment:

Se considera, de acuerdo a la bitácora de tramitación del proyecto de ley en el Congreso, la fecha del 29 de noviembre, en cuya data fue enviado el oficio con el proyecto de ley de presupuestos 2023 aprobado por el Congreso.

Por su parte, el proyecto de ley fue promulgado por el presidente el 7 de diciembre de 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

1) Ley de Presupuestos 2023 publicada por la Biblioteca del Congreso Nacional:
<https://www.bcn.cl/leychile/navegar?idNorma=1186683>

2) Ley de Presupuestos 2023, publicada como ley oficial de la República en el Diario Oficial:
<https://www.diariooficial.interior.gob.cl/publicaciones/2022/12/20/43430/01/2236875.pdf>

Comment:

La ley de Presupuestos 2023 fue aprobada y despachada por el Congreso el 29 de noviembre. Antes de que el proyecto de ley se materializara como ley de la república aprobada por el Congreso, ésta debe ser sometida en última instancia a la promulgación del Presidente de la República, cuyo medio de verificación es la emisión de un decreto promulgatorio de esta ley. Dicho decreto fue emitido el 07 de diciembre (según consta en el registro de la Ley de Presupuestos de la Biblioteca del Congreso Nacional, expresado en la fuente 1 antes citada), por tanto, ésta constituye la fecha oficial de aprobación del Parlamento al momento de computar el plazo de publicación, de acuerdo a lo indicado por la metodología de la OBS.

De esta manera, en base a los documentos citados, la Ley de Presupuestos 2023 fue publicada en el Diario Oficial el 20 de diciembre (según fuente 2 citada), y por tanto, tomó 13 días corridos (menos de 2 semanas) en ponerse a disposición del público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

20/12/2022

Source:

1) Ley de Presupuestos 2023, publicada como ley oficial de la República en el Diario Oficial:
<https://www.diariooficial.interior.gob.cl/publicaciones/2022/12/20/43430/01/2236875.pdf>

Comment:

Corresponde a la fecha de publicación en el Diario Oficial, en cuyo registro se incluyen aquellas normas que ya se constituyen en ley de la república.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Se determinó a través de dos softwares que permite la extracción de la metadata del documento de la Ley de Presupuestos 2023 promulgada. Los software utilizados fueron Foca y Wondershare PDF Element 8.

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

<https://www.bcn.cl/leychile/navegar?idNorma=1186683>

Source:

1) Ley de Presupuestos 2023 publicada por la Biblioteca del Congreso Nacional:

<https://www.bcn.cl/leychile/navegar?idNorma=1186683>

2) Ley de Presupuestos 2023, publicada como ley oficial de la República en el Diario Oficial:

<https://www.diariooficial.interior.gob.cl/publicaciones/2022/12/20/43430/01/2236875.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

1) Sección de datos abiertos del presupuesto 2023 según partidas, capítulos y programas
<http://www.dipres.cl/597/w3-multipropertyvalues-15145-35324.html>

Comment:

Si bien la sección del sitio web de DIPRES que fue citada en la fuente contiene la base de datos del presupuesto 2023 completa y detallada, como para construir la mayor parte de los cuadros contenidos en el documento de la ley de presupuestos 2023, cabe mencionar que se requiere ciertos conocimientos previos respecto de cómo funcionan las finanzas públicas del país, para poder construir los cuadros agregados del presupuesto según clasificación económica del Gobierno Central.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."

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

Answer:

Ley de Presupuestos del sector público correspondiente al año 2023

Source:

1) Ley de Presupuestos del sector público correspondiente al año 2023
<https://www.bcn.cl/leychile/navegar?idNorma=1186683>

Comment:

Peer Reviewer

Opinion: Agree

Comments: LEY NÚM. 21.516 - LEY DE PRESUPUESTO DE INGRESOS Y GASTOS DEL SECTOR PÚBLICO PARA EL AÑO 2023

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

En los periodos presupuestarios anteriores al 2020 se producían versiones del presupuesto ciudadano en el sitio web de la DIPRES; posterior a dicho periodo presupuestario, para las leyes de presupuesto no se publica una versión ciudadana.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

2023

Source:

1) Folleto de prioridades presupuestarias Proyecto Ley de Presupuestos 2023
http://www.dipres.cl/597/articles-285602_doc_pdf.pdf

Comment:

Para este proceso de la OBS, se evaluó el presupuesto ciudadano asociado al proyecto de ley de presupuestos 2023. Cabe destacar que para el año presupuestario analizado, así como en el proceso anterior, no se publicaron otras versiones del presupuesto ciudadano.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

1) Folleto de Prioridades Presupuestarias Presupuestarias Proyecto Ley de Presupuestos 2023

http://www.dipres.cl/597/articles-285602_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

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

Answer:

7/11/2022

Source:

1) Folleto de Prioridades Presupuestarias Presupuestarias Proyecto Ley de Presupuestos 2023
http://www.dipres.cl/597/articles-285602_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Se determinó a través de dos softwares que permite la extracción de la metadata del documento de la Ley de Presupuestos 2021 promulgada. Los software utilizados fueron Foca y Wondershare PDF Element 8.

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: I choose not to review this question

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

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

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

Answer:

http://www.dipres.cl/597/articles-285602_doc_pdf.pdf

Source:

1) Folleto de Prioridades Presupuestarias Presupuestarias Proyecto Ley de Presupuestos 2023

http://www.dipres.cl/597/articles-285602_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."

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

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

Answer:

Folleto de Prioridades Presupuestarias del Proyecto de Ley de Presupuestos 2023

Source:

1) Folleto de Prioridades Presupuestarias del Proyecto de Ley de Presupuestos 2023

http://www.dipres.cl/597/articles-285602_doc_pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: Folleto de Prioridades Presupuestarias del proyecto de Presupuestos 2023

Government Reviewer

Opinion: Agree

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

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

Answer:

El Presupuesto ciudadano evaluado corresponde al Proyecto de Ley de Presupuestos 2023 (EBP)

Source:

1) Sección del Proyecto de Ley de Presupuestos 2023 (DIPRES)
http://www.dipres.cl/597/w3-multipropertyvalues-15199-35324.html#proyecto_ley

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

2022

Source:

1) Informes de ejecución presupuestaria mensual 2022 del Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905

Comment:

Se elige el año fiscal 2022 pues cumple con los requisitos de disponibilidad y acceso público para todos los documentos de seguimiento del periodo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

1) Sección de informes de estado de operaciones mensuales 2022 del Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905

2) Sección de informes de ejecución presupuestaria por Partidas, Capítulos y Programas 2022
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_partida
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_capitulo
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_programa

Comment:

Se consideró los reportes mensuales para efectos de calificarlos como YRS, por cuanto cumple con los criterios de oportunidad de publicación (se publican al mes siguiente del periodo que aborda).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

1) Informes mensuales del Estado de Operaciones del Gobierno Central 2022

a) Informes de Estado de Operaciones del Gobierno Central a enero de 2022
Fecha publicación: 29 de febrero de 2022

b) Informes de Estado de Operaciones del Gobierno Central a febrero de 2022
Fecha publicación: 31 de marzo de 2022

c) Informes de Estado de Operaciones del Gobierno Central a marzo de 2022
Fecha publicación: 30 de abril de 2022

d) Informes de Estado de Operaciones del Gobierno Central a abril de 2022
Fecha publicación: 31 de mayo de 2022

e) Informes de Estado de Operaciones del Gobierno Central a mayo de 2022
Fecha publicación: 30 de junio de 2022

f) Informes de Estado de Operaciones del Gobierno Central a junio de 2022
Fecha publicación: 31 de julio de 2022

g) Informes de Estado de Operaciones del Gobierno Central a julio de 2020
Fecha publicación: 31 de agosto de 2022

2) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas 2022

- a) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a enero de 2022
Fecha publicación: 29 de febrero de 2022
- b) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a febrero de 2022
Fecha publicación: 31 de marzo de 2022
- c) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a marzo de 2022
Fecha publicación: 30 de abril de 2022
- d) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a abril de 2022
Fecha publicación: 31 de mayo de 2022
- e) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a mayo de 2022
Fecha publicación: 30 de junio de 2022
- f) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a junio de 2022
Fecha publicación: 31 de julio de 2022
- g) Informes de Ejecución Presupuestaria a nivel de Partidas, Capítulos y Programas a julio de 2022
Fecha publicación: 31 de agosto de 2022
- 3) Informes de la Oficina de la Deuda Pública del Ministerio de Hacienda (informes al 31 marzo, 30 junio, 30 septiembre)
- 4) Estadísticas de la Deuda Pública - Dirección de Presupuestos (informes al 31 marzo, 30 junio, 30 septiembre)

Source:

- 1) Sección de informes de estado de operaciones mensuales 2022 del Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905
- 2) Sección de informes de ejecución presupuestaria por Partidas, Capítulos y Programas 2022
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_partida
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_capitulo
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_programa
- 3) Informes de la Oficina de la Deuda Pública del Ministerio de Hacienda:
<https://www.hacienda.cl/areas-de-trabajo/finanzas-internacionales/oficina-de-la-deuda-publica/estadisticas/informe-de-estadisticas-de-la-deuda-publica>
- 4) Estadísticas de la Deuda Pública - Dirección de Presupuestos
<http://www.dipres.cl/598/w3-propertyvalue-34954.html>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Las fuentes 3 y 4 corresponden a IYRS dado que informan la ejecución del estado de la deuda bruta del gobierno central actualizada trimestralmente, si bien la Fuente 3 Informes de la Oficina de la Deuda Pública del Ministerio de Hacienda (informes al 31 marzo, 30 junio, 30 septiembre) cumple el criterio de estar publicados al menos tres meses después de que finalice el período de informe, conforme a la fecha de publicación en la página web 30/06/22, 30/09/22 y 30/12/22 respectivamente. La Fuente 4 Estadísticas de la Deuda Pública - Dirección de Presupuestos (informes al 31 marzo, 30 junio, 30 septiembre) no cumpliría el criterio de estar publicados al menos tres meses después de que finalice el período de informe, pues verificados los metadatos de los documentos estos presentan fechas de creación 13/07/22, 13/10/22 y 09/01/23 respectivamente.

Government Reviewer

Opinion: Agree

Comments: La inconsistencia con la pregunta IYRS-6a radica en que el formato solicitado para reportar las fechas no fue seguido exactamente. Sin embargo, las fechas fueron reportadas y los documentos son públicos.

Researcher Response

En base a una nueva revisión de la metadata de los archivos publicados para la fuente 4 citada (Informes de Estadísticas de la Deuda Pública), efectivamente dichos documentos fueron creados en las fechas que indica el par revisor. Por lo tanto, se atiende la observación, y se elimina como fuente de referencia para la evaluación de esta pregunta.

IBP Comment

Se agradecen los comentarios aportados. Cabe hacer presente que tanto los documentos principales referenciados como IYRs y sus documentos de apoyo, deben cumplir con los requisitos metodológicos de la OBS tanto en la idoneidad de su contenido como respecto de la oportunidad de publicación. Con ello, en virtud de que ha sido demostrado que el criterio de publicación no se cumplió para la fuente 4) Estadísticas de la Deuda Pública y, con el propósito de mantener la debida consistencia metodológica entre países, estos documento no pueden considerados en la sección posterior.

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

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

Answer:

Se determinó a través de dos softwares que permite la extracción de la metadata de los documentos asociados a los Informes de Ejecución Presupuestaria 2022. Los software utilizados fueron Foca y Wondershare PDF Element 8.

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments:

Government Reviewer

Opinion: I choose not to review this question

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

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

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

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

Answer:

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905

Source:

1) Sección de informes Estado de Operaciones del Gobierno Central 2022, del segundo semestre

Informes de Estado de Operaciones del Gobierno Central a Julio de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_5

Informes de Estado de Operaciones del Gobierno Central a Agosto de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_4

Informes de Estado de Operaciones del Gobierno Central a Septiembre de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_3

Informes de Estado de Operaciones del Gobierno Central a Octubre de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_2

Informes de Estado de Operaciones del Gobierno Central a Noviembre de 2022
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_1

Informes de Estado de Operaciones del Gobierno Central a Diciembre de 2022
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_0

2) Sección de informes de ejecución presupuestaria por Partidas, Capítulos y Programas 2022
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_partida
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_capitulo
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_programa

Comment:

Informes de Estado de Operaciones del Gobierno Central a Junio de 2022
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_6

Informes de Estado de Operaciones del Gobierno Central a Mayo de 2022
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_7

Informes de Estado de Operaciones del Gobierno Central a Abril de 2022
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_8

Informes de Estado de Operaciones del Gobierno Central a marzo de 2022
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_9

Informes de Estado de Operaciones del Gobierno Central a Febrero de 2022
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_10

Informes de Estado de Operaciones del Gobierno Central a Enero de 2022
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_11

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

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

Source:

1) Informes de Estado de Operaciones del Gobierno Central 2022
http://www.dipres.cl/598/articles-299476_doc_xls_informe_ej_febrero.xlsx (al mes de noviembre)
http://www.dipres.cl/598/articles-298981_doc_xls_informe_ej_febrero.xlsx (al mes de octubre)
http://www.dipres.cl/598/articles-294139_doc_xls_informe_ej_febrero.xlsx (al mes de septiembre)
http://www.dipres.cl/598/articles-285610_doc_xls_informe_ej_febrero.xlsx (al mes de agosto)
http://www.dipres.cl/598/articles-282460_doc_xls_informe_ej_febrero.xlsx (al mes de julio)
http://www.dipres.cl/598/articles-282405_doc_xls_informe_ej_febrero.xlsx (al mes de junio)
http://www.dipres.cl/598/articles-279104_doc_xls_informe_ej_febrero.xlsx (al mes de mayo)
http://www.dipres.cl/598/articles-272744_doc_xls_informe_ej_febrero.xlsx (al mes de abril)
http://www.dipres.cl/598/articles-269759_doc_xls_informe_ej_febrero.xlsx (al mes de marzo)

http://www.dipres.cl/598/articles-266998_doc_xls_informe_ej_febrero.xlsx (al mes de febrero)
http://www.dipres.cl/598/articles-264820_doc_xls_informe_ej_febrero.xlsx (al mes de enero)

2) Informes de Ejecución Presupuestaria (nivel nacional) 2022

http://www.dipres.cl/597/articles-302503_doc_csv.csv (a noviembre en pesos)
http://www.dipres.cl/597/articles-302504_doc_csv.csv (a noviembre en dólares)
http://www.dipres.cl/597/articles-298982_doc_csv.csv (a octubre en pesos)
http://www.dipres.cl/597/articles-298983_doc_csv.csv (a octubre en dólares)
http://www.dipres.cl/597/articles-295898_doc_csv.csv (a septiembre en pesos)
http://www.dipres.cl/597/articles-295899_doc_csv.csv (a septiembre en dólares)
http://www.dipres.cl/597/articles-285611_doc_csv.csv (a agosto en pesos)
http://www.dipres.cl/597/articles-285612_doc_csv.csv (a agosto en dólares)
http://www.dipres.cl/597/articles-285458_doc_csv.csv (a julio en pesos)
http://www.dipres.cl/597/articles-285459_doc_csv.csv (a julio en dólares)
http://www.dipres.cl/597/articles-282411_doc_csv.csv (a junio en pesos)
http://www.dipres.cl/597/articles-282412_doc_csv.csv (a junio en dólares)
http://www.dipres.cl/597/articles-279091_doc_csv.csv (a mayo en pesos)
http://www.dipres.cl/597/articles-279092_doc_csv.csv (a mayo en dólares)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La inconsistencia con la pregunta IYRS-3a radica en que en dicha pregunta el formato solicitado para reportar las fechas no fue seguido exactamente. Sin embargo, las fechas fueron reportadas y los documentos son públicos.

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."

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

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

Answer:

1) Informes del Estado de Operaciones del Gobierno Central a (mes del informe) de 2022-

2) Informes de Ejecución Presupuestaria (Nacional) según Partidas, Capítulos, Programas 2022

Source:

1) Sección de informes Estado de Operaciones del Gobierno Central 2022, del segundo semestre

Informes de Estado de Operaciones del Gobierno Central a Julio de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_5

Informes de Estado de Operaciones del Gobierno Central a Agosto de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_4

Informes de Estado de Operaciones del Gobierno Central a Septiembre de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_3

Informes de Estado de Operaciones del Gobierno Central a Octubre de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_2

Informes de Estado de Operaciones del Gobierno Central a Noviembre de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_1

Informes de Estado de Operaciones del Gobierno Central a Diciembre de 2022
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_0

2) Sección de informes de ejecución presupuestaria por Partidas, Capítulos y Programas 2022
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_partida
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_capitulo
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_programa

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

No se produce ningún documento ciudadano durante el año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

2022

Source:

Comment:

Se debe considerar el año presupuestario 2022, pues a mitad del periodo es cuando debiese publicarse el Informe de Mitad de Año (en congruencia con la evaluación de la OBS 2021), situación que se cumple en el proceso actual.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

a. Six weeks or less after the midpoint

Source:

1) Informe de Finanzas Públicas Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

2) Informe del Estado de Operaciones del Gobierno General Trimestral al segundo trimestre 2022 (documento de apoyo)
http://www.dipres.cl/598/articles-285608_version_PDF.pdf

Comment:

Dado que se ha definido como documento referencial al Informe de Mitad de Año, el Informe de Finanzas Públicas Segundo Trimestre 2022 (principalmente en relación al contenido reflejado en el capítulo 1 de dicho documento), y considerando que su publicación se realizó el 12 de julio (12 días después de la mitad del año), entonces se ha calificado esta respuesta con la letra a).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

12/7/2022

Source:

1) Informe de Finanzas Pública Segundo Trimestre de 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

La fecha de publicación se obtuvo directamente desde la metadata del archivo citado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Se determinó a través de dos softwares que permite la extracción de la metadata del Informe de Finanzas Públicas II Trimestre 2020. Los software utilizados fueron Foca y Wondershare PDF Element 8.

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: I choose not to review this question

Comments: Es importante indicar que en la respuesta se expone el año 2020 (debiese decir 2022).

IBP Comment

Se agradece el comentario del revisor gubernamental, efectivamente debiese decir 2022.

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

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

Answer:

http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Source:

1) Informe de Finanzas Públicas Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

2) Informe del Estado de Operaciones del Gobierno General Trimestral al segundo trimestre 2022 (documento de apoyo)
http://www.dipres.cl/598/articles-285608_version_PDF.pdf

Comment:

Se resalta que para una apropiada evaluación de los contenidos mínimos exigidos por la metodología de la OBS al Informe de Mitad de Año, se ha seleccionado como documento de apoyo al Informe del Estado de Operaciones del Gobierno General Trimestral (segundo trimestre).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

1) Cuadros consolidados del Informe de Finanzas Públicas del Segundo Trimestre
http://www.dipres.cl/598/articles-279125_Version_Excel_cuadros.xlsx

2) Cuadros consolidados del Informe del Estado de Operaciones del Gobierno General Trimestral 2022
http://www.dipres.cl/598/articles-285608_version_Excel.xlsx

Comment:

Se citan los archivos legibles por máquina del informe seleccionado como principal para evaluar el MYR, y el archivo asociado al informe secundario de apoyo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."

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

Answer:

Informe de Finanzas Públicas Segundo Trimestre 2022

Source:

1) Cuadros consolidados del Informe de Finanzas Públicas del Segundo Trimestre
http://www.dipres.cl/598/articles-279125_Version_Excel_cuadros.xlsx

2) Cuadros consolidados del Informe del Estado de Operaciones del Gobierno General Trimestral 2022
http://www.dipres.cl/598/articles-285608_version_Excel.xlsx

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:**Comment:**

No existe una versión ciudadana del Informe de Mitad de Año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

2021

Source:

Comment:

De acuerdo a los criterios metodológicos definidos en la OBS, el Informe de Fin de año puede ser producido a partir de los primeros meses del año siguiente al año presupuestario. Para hacer coincidir el documento evaluado con la fecha límite definida para este proceso de la OBS 2023, se ha seleccionado el año presupuestario 2021, cuyo documento producido en Chile como YER fue publicado durante el primer semestre de 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Primer Trimestre 2022

http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe del Estado de Operaciones del Gobierno General Trimestral - al Cuarto trimestre de 2021 (documento de apoyo)

http://www.dipres.cl/598/articles-266991_version_PDF.pdf

3) Informe de Finanzas Públicas Cuarto Trimestre 2021 (segundo documento de apoyo)

http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

De acuerdo a la metodología de la OBS, y en consistencia al criterio aplicado en el proceso de la OBS 2021, el informe de fin de año debiese hacer una revisión exhaustiva de la ejecución de los ingresos y el gasto fiscal del periodo presupuestario, así como de sus resultados principales, abordando comparativamente las diferencias entre lo estimado en la ley de presupuestos, y los valores de ingresos, gastos y deuda efectivamente alcanzados, explicando narrativamente el origen de las diferencias.

En el proceso de la OBS 2021, se seleccionó como YER al informe denominado "Informe de Finanzas Públicas Primer Trimestre 2020", pues cumplía con los requisitos definidos en la metodología. Siguiendo el mismo criterio, para este proceso se ha seleccionado el documento de la fuente 1. Este documento fue publicado en el mes de abril 2022, por tanto, con dichos antecedentes se respalda la respuesta a) de esta pregunta.

Adicionalmente, se presentan en la fuente dos documentos más que sirven de apoyo a la evaluación del YER, siguiendo el mismo criterio del proceso OBS 2021: (i) "Informe del Estado de Operaciones del Gobierno General Trimestral - cuarto trimestre" (2021), el cual presenta el consolidado de cifras de ingresos y gastos cerradas para el fin de año presupuestario 2021; y (ii) "Informe de Finanzas Públicas Cuarto Trimestre 2021", el cual presenta cifras preliminares del cierre del año fiscal 2021. Ambos documentos fueron publicados con anterioridad a la publicación del informe principal definido como YER ("Informe de Finanzas Públicas Primer Trimestre 2022").-

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

6/5/2022

Source:

1) Informe de Finanzas Públicas Primer Trimestre 2022

http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe del Estado de Operaciones del Gobierno General Trimestral - al Cuarto trimestre de 2021 (documento de apoyo)

http://www.dipres.cl/598/articles-266991_version_PDF.pdf

3) Informe de Finanzas Públicas Cuarto Trimestre 2021 (segundo documento de apoyo)

http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

4) Informes de ejecución presupuestaria al cuarto trimestre por Partida, Capítulo, Programa:

http://www.dipres.cl/597/w3-multipropertyvalues-25771-25910.html#ejec_programa

Comment:

La fecha indicada corresponde a la estimada de publicación del informe principal calificado en este proceso como YER ("Informe de Finanzas Públicas Primer Trimestre 2022"). Los informes de apoyo fueron publicados con anterioridad, a fines del mes de febrero y del mes de marzo de 2022, respectivamente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Se determinó a través de dos softwares que permite la extracción de la metadata del Informe de Finanzas Públicas Primer Trimestre 2022, y del "Informe del Estado de Operaciones del Gobierno General Trimestral (Cuarto trimestre de 2021)". Los software utilizados fueron Foca y Wondershare PDF Element 8.

Source:

1) Informe de Finanzas Públicas Primer Trimestre 2022

http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe del Estado de Operaciones del Gobierno General Trimestral - al Cuarto trimestre de 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-266991_version_PDF.pdf

3) Informe de Finanzas Públicas Cuarto Trimestre 2021 (segundo documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

4) Informes de ejecución presupuestaria al cuarto trimestre por Partida, Capítulo, Programa:
http://www.dipres.cl/597/w3-multiropertyvalues-25771-25910.html#ejec_programa

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: I choose not to review this question

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

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

Answer:

http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

Source:

1) Informe del Estado de Operaciones del Gobierno General Trimestral - al Cuarto trimestre de 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-266991_version_PDF.pdf

2) Informe de Finanzas Públicas Cuarto Trimestre 2021 (segundo documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

Se agrega en las fuentes los informes complementarios de apoyo considerados en este proceso para el YER.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

1) Informe de Finanzas Públicas Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Version_Excel.xlsx

2) Informe del Estado de Operaciones del Gobierno General Trimestral - al Cuarto trimestre de 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-266991_version_Excel.xlsx

3) Informe de Finanzas Públicas Cuarto Trimestre 2021 (segundo documento de apoyo)
http://www.dipres.cl/598/articles-264776_version_Excel_tercer_trimestre.xlsx

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Informe de Finanzas Públicas Primer Trimestre 2022

Source:

1) Informe de Finanzas Públicas Primer Trimestre 2022

http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe del Estado de Operaciones del Gobierno General Trimestral - al Cuarto trimestre de 2021 (documento de apoyo)

http://www.dipres.cl/598/articles-266991_version_PDF.pdf

3) Informe de Finanzas Públicas Cuarto Trimestre 2021 (segundo documento de apoyo)

http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

<https://www.internationalbudget.org/publications/citizens-budgets/>

Answer:

b. No

Source:

Comment:

No existe una versión ciudadana del Informe de Fin de año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

2020

Source:

Comment:

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

Peer Reviewer

Opinion: Disagree

Suggested Answer: 2020 ó 2021

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Comment:

De acuerdo a las revisiones realizadas, este documento no es público, y no es producido para el año fiscal analizado, manteniendo el criterio utilizado en el proceso de la OBS 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Comment:

No existe ningún documento de la Contraloría General de la República que pueda ser calificado como AR para el año 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a

Source:

Comment:

No existe ningún documento de la Contraloría General de la República que pueda ser calificado como AR para el año 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

No existe ningún documento de la Contraloría General de la República que pueda ser calificado como AR para el año 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

No existe ningún documento de la Contraloría General de la República que pueda ser calificado como AR para el año 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

d. Not produced at all

Source:

Comment:

No existe ningún documento de la Contraloría General de la República que pueda ser calificado como AR para el año 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

No existe ningún documento de la Contraloría General de la República que pueda ser calificado como AR para el año 2020.

Source:

Comment:

No existe ningún documento de la Contraloría General de la República que pueda ser calificado como AR para el año 2020.

Peer Reviewer

Opinion: Agree

Comments: La Entidad Fiscalizadora Superior es la Contraloría General de la República, y en su pagina web no se encuentra ningún documento que pueda ser calificado como AR según la metodología de la OBS. Solo existen informes de auditorias para procesos específicos y a algunos servicios específicos.

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a

Source:

Comment:

No existe ningún documento de la Contraloría General de la República que pueda ser calificado como AR para el año 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

No existe ningún documento de la Contraloría General de la República que pueda ser calificado como AR para el año 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury

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

Answer:

a. Yes

Source:

1) Portal de la Dirección de Presupuestos del Ministerio de Hacienda, sección Estadísticas de las Finanzas Públicas, donde se publican los informes y estadísticas de las Finanzas Públicas de Chile

<http://www.dipres.gob.cl/598/w3-propertyvalue-25291.html>

2) Contraloría General de la República, sección Información Contable, donde se publica la normativa, procedimientos y bases de datos presupuestarios y patrimoniales de los órganos de la Administración del Estado

<https://www.contraloria.cl/web/cgr/ministerios-y-servicios-publicos1>

3) Portal de Transparencia, Consejo para la Transparencia, donde se publica toda la información obligatoria que deben publicar los órganos de la Administración del Estado de acuerdo a lo estipulado en la ley 20.285 Acceso a la información pública

<https://www.portaltransparencia.cl/PortalPdT/>

4) Banco Central de Chile: Base de datos estadísticos de las finanzas públicas, donde se publican los estados de operaciones anuales, además de las cuentas nacionales por sector institucional, asociados al gobierno Central y General

https://si3.bcentral.cl/Siete/ES/Siete/Cuadro/CAP_FIN_PUB/MN_FIN_PUB_1/GOB_TOT_1

5) Portal de Presupuesto de la Nación, publicado por la Biblioteca del Congreso Nacional, donde se publican visualizaciones amigables con la información general del presupuesto nacional.

<https://www.bcn.cl/presupuesto/>

6) Portal de Presupuesto Abierto, DIPRES

presupuestoabierto.gob.cl

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

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

Answer:

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

Source:

1) Informes de ejecución presupuestaria del Gobierno Central
<http://www.dipres.cl/597/w3-multipropertyvalues-15199-34905.html>

2) Estados de situación presupuestaria del Gobierno Central
<https://www.contraloria.cl/web/cgr/bases-de-datos>

Comment:

En ambas fuentes es posible descargar todos los datos de ingresos y gastos consolidados, y por unidad administrativa, del Gobierno Central, en formato de datos abiertos (legibles por máquina).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

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

Source:

1) Informes de ejecución presupuestaria del Gobierno Central
<http://www.dipres.cl/597/w3-multipropertyvalues-15199-34905.html>

2) Estados de situación presupuestaria del Gobierno Central
<https://www.contraloria.cl/web/cgr/bases-de-datos>

Comment:

En ambas fuentes es posible descargar los datos en formato abierto (legible por máquina), para múltiples periodos presupuestarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States

Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

1) Portal de Presupuesto de la Nación, publicado por la Biblioteca del Congreso Nacional, donde se publican visualizaciones amigables con la información general del presupuesto nacional.
<https://www.bcn.cl/presupuesto/>

2) Portal de Presupuesto Abierto, DIPRES
presupuestoabierto.gob.cl

Comment:

En ambos portales señalados se publican preferentemente visualizaciones para simplificar el acceso a la data y los análisis por parte del público.

Peer Reviewer

Opinion: Agree

Comments: El sitio mencionado <https://www.bcn.cl/presupuesto/> presenta gráficos de barras del presupuesto asignado, de la ejecución mensual de ingresos y gastos respecto al presupuesto vigente de los distintos ministerios.

Government Reviewer

Opinion: Agree

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org/8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

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

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

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

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

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

Comment:

Se puede señalar que los marcos normativos principales, que definen los lineamientos principales para la gestión financiera pública y sus auditorías,

no se hace énfasis o se establecen disposiciones específicas en materia de transparencia fiscal o participación ciudadana; tales ámbitos se especifican en normas distintas.

Peer Reviewer

Opinion: Agree

Comments: Añadir la Ley N°21.148 <https://www.bcn.cl/leychile/navegar?idNorma=1129007> que crea El Consejo Fiscal Autónomo organismo que tiene por objeto contribuir al manejo responsable de la política fiscal del Gobierno Central.

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

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

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

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

4) Ley 20.730 que regula el Lobby y Gestión de Intereses Particulares ante las Autoridades y Funcionarios.
<http://www.leychile.cl/Navegar?idNorma=1060115>

5) Ley N° 20.880, sobre Probidad en la Función Pública y Prevención de los Conflictos de Interés Link: <https://www.leychile.cl/Navegar?idNorma=1086062&idParte=9663576>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Anexo cuadros por partida, capítulo y programa presupuestario:

http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_partida

http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_capitulo

http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

Comment:

En el documento de apoyo asociado al Informe de Finanzas Públicas del Tercer Trimestre (fuente 1, pag 68), se detalla la distribución de presupuesto a cada uno de los ministerios del Gobierno Central, y en los anexos que acompañan la EBP 2023 (fuente 2), se incluye el detalle del presupuesto de la nación destinado a cada unidad administrativa (desde ministerios, instituciones y hasta los programas presupuestarios).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) EBP 2023 - Mensaje Proyecto de Ley de Presupuestos del sector público
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

2) Informe de Finanzas Públicas Tercer Trimestre 2022
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1) EBP 2023 - Mensaje Proyecto de Ley de Presupuestos del sector público
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

2) Informe de Finanzas Públicas Tercer Trimestre 2022
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

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

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

1) EBP 2023 - Mensaje Proyecto de Ley de Presupuestos del sector público
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

2) Informe de Finanzas Públicas Tercer Trimestre 2022
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el mensaje presidencial (fuente 1) del EBP 2021, se presenta en páginas 16 y 17 los ingresos y gastos presupuestarios bajo la clasificación económica, en base estándares internacionales. Asimismo, en el cuadro II.4.1 de la página 60 del Informe de Finanzas Públicas del Tercer Trimestre de 2022, también se presenta un resumen de la composición del gasto presupuestado en 2022 en contraste a 2023 del proyecto de ley, bajo clasificación económica.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Es importante destacar que en el comentario se señala el año 2021 ("En el mensaje presidencial (fuente 1) del EBP 2021"). Debería modificarse por el año 2023.

Researcher Response

Se atiende la corrección del par revisor, se corrige el párrafo, debe decir "EBP 2023"

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

GUIDELINES:

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

Answer:

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

Source:

1) EBP 2023 - Mensaje Proyecto de Ley de Presupuestos del sector público
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

2) Informe de Finanzas Públicas Tercer Trimestre 2022
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

3) Base datos desagregada del Proyecto de Ley de Presupuestos 2023:
<http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html>

Comment:

En general, es posible indicar que los gastos presupuestarios se presentan en una clasificación económica, que es compatible con los estándares internacionales indicados, lo que se especialmente reflejado en las bases de datos desagregadas a nivel de partida, capítulo y programa del proyecto de ley de presupuestos 2023 (fuente 3)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

1) Base datos desagregada del Proyecto de Ley de Presupuestos 2023:
<http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html>

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas Tercer Trimestre 2022, como documento de apoyo al EBP 2023, indica en su página 81 Cuadro III.7.1) una estimación multianual a 4 años más allá del periodo presupuestario del EBP (2024-2027), donde se extrapola la proyección de gastos comprometidos del Gobierno Central, y el Programa Financiero, pero solo bajo la clasificación económica del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Economic classification

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas Tercer Trimestre 2022, como documento de apoyo al EBP 2023, indica en su página 81 Cuadro III.7.1) una estimación multianual a 4 años más allá del periodo presupuestario del EBP (2024-2027), donde se extrapola la proyección de gastos comprometidos del Gobierno Central, y el Programa Financiero, pero solo bajo la clasificación económica del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

No se presenta en el Informe de Finanzas Públicas del Tercer Trimestre de 2022, como documento de apoyo al EBP 2023, una estimación multianual del gasto presupuestario desglosados por programa.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022

http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Proyecto de Ley de Presupuestos 2023 del Programa Presupuestario "Ingresos Generales de la Nación", partida "Tesoro Público"

http://www.dipres.cl/597/articles-289706_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas del Tercer Trimestre de 2022, como documento de apoyo al EBP 2023, indica en su página 57 (Cuadro II.2.3), una proyección para el año presupuestario 2023 de las distintas fuentes de ingresos tributarios agregadas que compondrán el 100% de los Ingresos Tributarios del Gobierno Central. No obstante, dicha información está presentada a un segundo nivel de clasificación del Manual de Finanzas Públicas del FMI, siendo condición necesaria que dicha desagregación de ingresos se encuentre homologada al cuarto nivel de descomposición según el mismo Manual del FMI. En este sentido, tal desagregación en los Cuadros A.II.8, A.II.9, A.II.10, A.II.11, A.II.12 y A.II.13 que conforman el anexo del informe (páginas 161 a 164), se presenta un mayor nivel de desagregación, que sin embargo no cumple tampoco con el 4to nivel del manual del FMI.

Por otro lado, es posible identificar el 4to nivel de desagregación de ingresos estipulada en el manual del FMI (fuentes individuales de ingresos tributarios) que componen el presupuesto de la EBP 2023, mediante los antecedentes anexos al proyecto de Ley de Presupuestos 2023 presentados al Congreso para cada partida y programa presupuestario, así como en los datos abiertos del mismo, principalmente a aquellos asociados al programa presupuestario "Ingresos Generales de la Nación", correspondiente a la partida del "Tesoro Público".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Bases datos abiertos del Proyecto de Ley de Presupuestos 2023
http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_nacional

Comment:

El Informe de Finanzas Públicas del Tercer Trimestre de 2022, como documento de apoyo al EBP 2020, indica en su página 42 (cuadro I.2.1), una proyección para el año presupuestario 2023 de las distintas fuentes de ingresos No Tributarios del Gobierno Central en 2023. No obstante, existe una categoría "Otros Ingresos", que representa más del 34% del total de Ingresos No Tributarios estimados, por lo que de acuerdo a la guía metodológica de la encuesta, esto no calificaría con el criterio de individualizar la totalidad de los ingresos no tributarios (se acepta como máximo en la categoría "Otros" un 3% del total de Ingresos No Tributarios según la metodología).

Sin embargo, cabe mencionar que es posible construir la individualización de las fuentes de ingresos no tributarios del Gobierno Central para el año presupuestario a partir de los datos abiertos publicados. Pese a ello, no se ha considerado este factor en la evaluación puesto que para poder construir dicha información, la persona que la utilice debe tener conocimientos de base para trabajar con los datos publicados, tanto por cómo se estructuran las bases de datos, como por las reglas de cálculo que son necesarias aplicar para trabajar con los niveles de agregación adecuados para la determinación de los ingresos totales del Gobierno Central (que considere solo los ingresos que afectan el patrimonio neto y las adquisiciones netas de activos no financieros, quitando las transacciones financieras del ejercicio). Entonces, el escenario adecuado es que el Gobierno presente los niveles de desagregación de ingresos directamente, evitando que la categoría "Otros ingresos" sea mayor al 3%.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: El EBP que se menciona en el comentario corresponde al EBP 2023, y no al EBP 2020.

IBP Comment

Se agradece el comentario del revisor gubernamental, y tal como indica debiese decir 2023.

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas del tercer trimestre de 2022, como documento de apoyo al EBP 2023, indica en su página 79 (Cuadro III.5.1), una proyección para los siguientes cuatro años, más allá del año presupuestario 2023, de los ingresos del Gobierno Central según categorías (tributarios y no tributarios).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas del tercer trimestre de 2022, como documento de apoyo al EBP 2023, indica en su página 57 (cuadro II.2.1), una proyección para los siguientes cuatro años, más allá del año presupuestario 2023, de los ingresos del Gobierno Central según categoría (tributarios y no tributarios), de manera agregada.

Sin embargo, las fuentes de ingresos están presentadas al segundo nivel de la clasificación internacional propuesta por el Fondo Monetario Internacional (FMI), en su Manual de Finanzas Públicas 2014, y dado que la metodología de la OBS exige que la EBP contenga una desagregación de fuentes individuales de ingresos al cuarto nivel según el manual del FMI, entonces se concluye que ninguna de las cifras presentadas en el Informe de Finanzas Públicas cumple con el criterio para considerarse como una "fuente individual de ingresos" multianual.

A diferencia de lo respondido en la pregunta 9, no se cuenta con bases de datos con información multianual sobre el detalle de ingresos fiscales que permita analizar el nivel de desagregación necesario.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

- the amount of net new borrowing required during the entire budget year;*
- the central government's total debt burden at the end of the budget year; and*

the interest payments on the outstanding debt for the entire budget year.

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

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

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

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

Answer:

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

Source:

1) Mensaje del Proyecto de ley de Presupuestos 2023 (EBP)
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

2) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas del Tercer Trimestre de 2022 (fuente 2), como documento de apoyo al EBP 2023, indica en su página 60 (Cuadro II.4.1), una proyección para el año presupuestario 2023 de gastos por conceptos de intereses que se devengarán en el periodo presupuestario.

Además, en su página 63 (Cuadro II.6.1), se ilustra la proyección de la deuda bruta total que alcanzaría el gobierno al final del año presupuestario 2023.

Por otro lado, en el mensaje del Proyecto de Ley de Presupuestos 2023 (fuente 1), se presenta en las páginas 22 y 23 (artículo 3) la cifra del endeudamiento "nuevo" en el que incurrirá el Gobierno Central para 2023, tanto en moneda nacional como moneda extranjera (que conforma el conjunto de fuentes de financiamiento de los ingresos totales para 2023). Ambas cifras constituyen en límite de endeudamiento que el proyecto de ley faculta al Presidente de la República a contraer durante el año presupuestario 2023 (cuyo límite está cuantificado en el Cuadro A.II.2, página 151 y 152, en las cifras correspondientes a la línea "Endeudamiento interno").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

1) Mensaje del Proyecto de ley de Presupuestos 2023 (EBP)
http://www.dipres.cl/597/articles-285601_doc_pdf.pdf

2) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas del Tercer Trimestre de 2022 (fuente 2), como documento de apoyo al EBP 2023, indica en su página 60 (Cuadro II.4.1), una proyección para el año presupuestario 2023 de gastos por conceptos de intereses que se devengarán en el periodo presupuestario.

Además, en su página 63 (Cuadro II.6.1), se ilustra la proyección de la deuda bruta total que alcanzaría el gobierno en el año presupuestario 2023.

Por otro lado, en el mensaje del Proyecto de Ley de Presupuestos 2023 (fuente 1), se presenta en las páginas 22 y 23 (artículo 3) la cifra del endeudamiento "nuevo" en el que incurrirá el Gobierno Central para 2023, tanto en moneda nacional como moneda extranjera (que conforma el conjunto de fuentes de financiamiento de los ingresos totales para 2023). Ambas cifras constituyen en límite de endeudamiento que el proyecto de ley faculta al Presidente de la República a contraer durante el año presupuestario 2023 (cuyo límite está cuantificado en el Cuadro A.II.2, página 151 y 152, en las cifras correspondientes a las líneas "Endeudamiento interno").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas del Tercer Trimestre de 2022 (fuente 1), como documento de apoyo al EBP 2023, indica en su página 63 (Cuadro II.6.1), la proyección de la deuda bruta total que alcanzaría el gobierno en e año presupuestario 2023, descompuesta según el saldo de deuda anterior, más el déficit presupuestario proyectado para 2023 y menos las transacciones en activos financieros.

Si bien esto mantiene la buena práctica identificada en la OBS 2021, en el informe IFP 3er trimestre no se presentan cifras desagregadas de la proyección de deuda total indicada en la página 51, bajo ninguna de las variables expresadas en el "core information" de esta pregunta. Pese a que durante 2022 el Ministerio de Hacienda publicó informes trimestrales de deuda pública, en los cuales es posible revisar los tres "core information" evaluados en esta pregunta, esta información corresponde a los datos de avance del año 2022, y no a una proyección para el año presupuestario 2023, por lo que no es posible considerar tal información para efectos de evaluar esta pregunta.

Por estas razones, se califica la respuesta con la letra d).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

None of the above

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas del Tercer Trimestre de 2022 (fuente 1), como documento de apoyo al EBP 2021, indica en su página 63 (Cuadro II.6.1), la proyección de la deuda bruta total que alcanzaría el gobierno en e año presupuestario 2023, descompuesta según el saldo de deuda anterior, más el déficit presupuestario proyectado para 2023 y menos las transacciones en activos financieros.

Si bien esto mantiene la buena práctica identificada en la OBS 2021, en el informe IFP 3er trimestre no se presentan cifras desagregadas de la proyección de deuda total indicada en la página 51, bajo ninguna de las variables expresadas en el "core information" de esta pregunta. Pese a que durante 2022 el Ministerio de Hacienda publicó informes trimestrales de deuda pública, en los cuales es posible revisar los tres "core information" evaluados en esta pregunta, esta información corresponde a los datos de avance del año 2022, y no a una proyección para el año presupuestario 2023, por lo que no es posible considerar tal información para efectos de evaluar esta pregunta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas del Tercer Trimestre de 2022, como documento de apoyo al EBP 2023, indica en su página 54 y 55 (Cuadro II.1.1 y II.1.2), un análisis económico y proyecciones para el año presupuestario 2023 de los principales indicadores en que se basaron las proyecciones fiscales del presupuesto, pero solo de algunos de elementos esenciales contemplados en el enunciado, excluyendo por ejemplo, el GDP Nominal, y las tasas de interés.

No obstante el resultado de esta evaluación, se considera fundamental revisar los parámetros metodológicos de evaluación de esta pregunta en los próximos procesos OBS, de tal manera que incluya dentro de los core elements, indicadores tan importantes para la construcción del presupuesto en Chile como el tipo de cambio, o los precios de referencia de los commodities relevantes para el país, con lo cual se podría recoger esta buena práctica del Ejecutivo en Chile.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Information beyond the core elements (please specify)

Inflation rate

Real GDP growth

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)

http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

Se agregan otros indicadores más allá de los "core elements", como por ejemplo:

(a) Demanda Interna (var. real %)

(b) El valor del tipo de cambio proyectado (\$/USD)

(c) El valor proyectado del precio de referencia del cobre (precio internacional en centavos de US\$/libra)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget <https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).*

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En general, en los Informes de Finanzas Públicas se han presentado históricamente los supuestos más probables a darse en el año presupuestario, lo cuales se aplican para las proyecciones de las principales cifras fiscales. En el IFP del Tercer Trimestre de 2022, se presenta la misma situación, donde el escenario proyectado de ingresos y gastos se refleja como una proyección estática, sin un análisis de sensibilidad, por ejemplo, de las variables sobre las cuales se realizaron dichas proyecciones.

Pese a lo anterior, dicho análisis de escenarios fue considerado en el IFP del Segundo Trimestre de 2022, sin embargo, tal documento no fue calificado en este proceso como un documento presupuestario de apoyo al EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe de Finanzas Públicas del Tercer Trimestre de 2022, como documento de apoyo al EBP 2023, presenta entre las páginas 64 a 67, una descripción narrativa de los principales énfasis temáticos de la Ley de Presupuestos 2023, destacando mayormente aquellas nuevas políticas

prioritarias del gobierno de turno que afectan los gastos de la propuesta de presupuesto.

No obstante, es difícil identificar con nitidez en dicha narrativa, cuándo se habla de una política nueva y en qué situación se trata de una política de arrastre, que ya se viene ejecutando de otros periodos anteriores. En el proceso anterior de la OBS 2021, se calificó esta respuesta con una letra a), debido a que al menos se explicitaron aquellas políticas y programas que se implementarían con motivo de abordar los efectos económicos, sociales y sanitarios de la pandemia del Covid-19, pero en esta oportunidad, al no presentarse dicha situación, se califica con letra c) esta pregunta, considerando la imposibilidad de diferenciar con claridad en la narrativa las políticas nuevas que se están implementando en contraste con las políticas de arrastre o continuidad, así como tampoco se tiene certeza si están explícitas todas las políticas nuevas que se aplicarían en el año presupuestario 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Si bien la versión 2020 presenta un acápite más extenso, la profundidad con la cual se abordan las nuevas políticas es la misma que en la versión 2022. En el mismo sentido, es importante señalar que en ninguna versión es posible identificar a cabalidad el total de políticas nuevas y de arrastre, ya que se exponen aquellas que tienen relación con los énfasis presupuestarios.

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

No se presenta en el EBP 2023 información ni narrativa analítica sobre cómo las nuevas políticas que se implementarán en el año presupuestario podrían afectar los ingresos de la nación. En la ronda anterior, se evidenció la existencia de antecedentes de cómo algunas medidas para hacer frente a la pandemia afectarían los ingresos de ese año presupuestario evaluado, por lo tanto, se aprecia un retroceso en esta práctica..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe de Finanzas Públicas 2022 del Tercer trimestre, como documento de apoyo a la EBP, se muestra la información de los gastos del año precedente al periodo presupuestario (año 2022) bajo la clasificación económica (páginas 151-159) y bajo la clasificación administrativa (página 68), sin embargo, solo se exponen los gastos bajo la clasificación funcional en los anexos del informe (páginas 176-177) solo para el año presupuestario.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the

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

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

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

Answer:

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

Source:

1) Anexos proyecto de Ley de Presupuestos 2023 - Nivel Programas
https://www.dipres.gob.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

Comment:

Entre los anexos que contiene la EBP 2023 (fuente 1), se adjuntan tanto en formato de lectura como de datos abiertos, el listado de programas presupuestarios de cada institución, con sus respectivos gastos ejecutados en los años precedentes (desde el año 2000).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento apoyo a la EBP 2023)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Anexos proyecto de Ley de Presupuestos 2023 - Nivel Programas
https://www.dipres.gob.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

Comment:

En el Informe de Finanzas Públicas del Tercer Trimestre de 2022 (fuente 1), como documento de apoyo fundamental al EBP 2023, se presenta en el cuadro Cuadro 1.4.1 de la página 35, la proyección actualizada del gasto presupuestado para el año 2022 (precedente al año presupuestario - BY-1), de acuerdo a la clasificación económica del gasto, e indirectamente se establece un comparativo con las estimaciones hechas para el proyecto de ley de presupuestos 2023, mediante el cálculo de la variación experimentada entre dicho presupuesto con el gasto proyectado a finales de dicho periodo.

Por otro lado, en los anexos del EBP 2023, a nivel de programas presupuestarios, se anexan informes denominados "Cuadros comparativos analíticos", donde se muestran los montos de presupuesto original de cada programa para el año BY-1, y las cifras actualizadas de dicho presupuesto, correspondientes a un mes antes a la fecha de presentación de la EBP al Congreso (Agosto).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Anexos proyecto de Ley de Presupuestos 2023 - Nivel Programas

https://www.dipres.gob.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

2) Estadísticas de las Finanzas Públicas 2013-2022

https://www.dipres.gob.cl/598/articles-310769_doc_pdf.pdf

Comment:

En los anexos de la Ley de Presupuestos 2023 (fuente 1), a nivel de Programas Presupuestarios (bajo una Clasificación Administrativa), se presentan informes denominados "Serie Histórica - Años 2018-2022", donde se presentan cuadros evolutivos que contienen el gasto por programa para los 4 años anteriores al año presupuestario (BY-1, BY-2, BY-3, BY-4).

Por otro lado, en el Informe Estadísticas de las Finanzas Públicas 2013-2022 (fuente 2), entre las páginas 9 y 35, muestra los gastos ejecutados a nivel del Gobierno Central en los últimos 10 años, en moneda nacional y extranjera, en valores nominales y reales, y como % del PIB, descomponiendo Gobierno Central Total, Presupuestario y Extrapresupuestario, según clasificación económica de gastos.

Adicionalmente, entre las páginas 36 y 45, se muestra el gasto del Gobierno Central ejecutados en los últimos 10 años, tanto en valores nominales como reales, y expresado como % del PIB, bajo la óptica de la clasificación funcional, respetando los estándares internacionales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Administrative classification
Economic classification
Functional classification

Source:

1) Anexos proyecto de Ley de Presupuestos 2023 - Nivel Programas
https://www.dipres.gob.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

2) Estadísticas de las Finanzas Públicas 2013-2022
https://www.dipres.gob.cl/598/articles-310769_doc_pdf.pdf

Comment:

En los anexos de la Ley de Presupuestos 2023 (fuente 1), a nivel de Programas Presupuestarios (bajo una Clasificación Administrativa), se presentan informes denominados "Serie Histórica - Años 2018-2022", donde se presentan cuadros evolutivos que contienen el gasto por programa para los 4 años anteriores al año presupuestario (BY-1, BY-2, BY-3, BY-4).

Por otro lado, en el Informe Estadísticas de las Finanzas Públicas 2013-2022 (fuente 2), entre las páginas 9 y 35, muestra los gastos ejecutados a nivel del Gobierno Central en los últimos 10 años, en moneda nacional y extranjera, en valores nominales y reales, y como % del PIB, descomponiendo Gobierno Central Total, Presupuestario y Extrapresupuestario, según clasificación económica de gastos.

Adicionalmente, entre las páginas 36 y 45, se muestra el gasto del Gobierno Central ejecutados en los últimos 10 años, tanto en valores nominales como reales, y expresado como % del PIB, bajo la óptica de la clasificación funcional, respetando los estándares internacionales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1) Anexos proyecto de Ley de Presupuestos 2023 - Nivel Programas
https://www.dipres.gob.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

Comment:

En los anexos al EBP 2023 (fuente 1), se indican para cada programa presupuestario un cuadro evolutivo del gasto de al menos los últimos 3 años anteriores al BY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Anexos proyecto de Ley de Presupuestos 2023 - Nivel Programas
https://www.dipres.gob.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

2) Estadísticas de las Finanzas Públicas 2013-2022
https://www.dipres.gob.cl/598/articles-310769_doc_pdf.pdf

Comment:

En los anexos de la Ley de Presupuestos 2023 (fuente 1), a nivel de Programas Presupuestarios (bajo una Clasificación Administrativa), se presentan cuadros evolutivos que contienen el gasto ejecutado real por programa para los 4 años anteriores al año presupuestario (BY-1, BY-2, BY-3, BY-4).

Por otro lado, en el Informe Estadísticas de las Finanzas Públicas 2013-2022 (fuente 2), entre las páginas 9 y 35, muestra los gastos ejecutados a nivel del Gobierno Central en los últimos 10 años, en moneda nacional y extranjera, en valores nominales y reales, y como % del PIB, descomponiendo Gobierno Central Total, Presupuestario y Extrapresupuestario, según clasificación económica de gastos.

Adicionalmente, entre las páginas 36 y 45, se muestra el gasto del Gobierno Central ejecutados en los últimos 10 años, tanto en valores nominales como reales, y expresado como % del PIB, bajo la óptica de la clasificación funcional, respetando los estándares internacionales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe de Finanzas Públicas del Tercer Trimestre 2022, como documento de apoyo al EBP 2023, contiene en su página 30, Cuadro I.2.1, una proyección de los ingresos efectivos del año (BY-1), desglosado por categorías (Ingresos tributarios, versus No tributarios)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Informe Estadísticas de la Finanzas Públicas
https://www.dipres.gob.cl/598/articles-310769_doc_pdf.pdf

Comment:

En el Informe de Finanzas Públicas Tercer Trimestre 2022, como documento de apoyo al EBP 2023, presenta en los anexos contenidos entre las páginas 150 a 164, un desglose de las fuentes individuales de ingresos percibidos (tributarios y no tributarios) en el año anterior al presupuestario (BY-1), sin embargo, su nivel de desagregación no alcanza necesariamente el nivel 4 de desagregación de la clasificación de ingresos internacional propuesta por el FMI.

No obstante, el documento de la fuente 2, como antecedente que es utilizado para la construcción del Informe de Finanzas Públicas del Tercer Trimestre de 2022, contempla la desagregación de fuentes individuales de ingresos al 4to nivel de clasificación del FMI.

Peer Reviewer

Opinion: Agree

Comments: Añadir que el Informe Estadísticas de las Finanzas Públicas es otro documento de respaldo para la elaboración presupuestaria, por cuanto los productos elaborados por la Dipres (organismo técnico encargado de orientar y ordenar el proceso de formulación presupuestaria junto

con regular y supervisar la ejecución del gasto público) tienen como objetivo entregar a los distintos usuarios información confiable, relevante y oportuna de la situación fiscal.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe de Finanzas Públicas Tercer Trimestre 2022, como documento de apoyo al EBP 2023, contiene en su página 30, cuadro I.2.1, una actualización de las estimaciones originales de ingresos fiscales para el periodo anterior al año presupuestario (BY-1), haciendo un contraste entre las estimaciones realizadas en el informe del Segundo Trimestre para dicho año BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1) Estadísticas de las Finanzas Públicas 2013-2022
https://www.dipres.gob.cl/598/articles-310769_doc_pdf.pdf

Comment:

En el informe de Estadísticas de las Finanzas Públicas (EFP), como documento preliminar de apoyo al EBP 2023 se presentan cuadros con las cifras de ingresos por categoría (tributario, no tributario) para los 10 años anteriores al año presupuestario (BY). A lo largo de estos cuadros, se muestra la información de ingresos según clasificación económica, y expresadas en moneda nacional y extranjera, en valores nominales y reales, y como % del PIB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1) Estadísticas de las Finanzas Públicas 2013-2022
https://www.dipres.gob.cl/598/articles-310769_doc_pdf.pdf

Comment:

En el informe de Estadísticas de las Finanzas Públicas (EFP), como documento preliminar de apoyo al EBP, se presentan cuadros con las cifras de ingresos por categoría (Ingresos tributarios, Cobre bruto, Imposiciones previsionales, Donaciones, Rentas de la propiedad, Otros ingresos, además de ventas de activos físicos) para los 10 años anteriores al año presupuestario (BY). Además, para el caso de los ingresos tributarios, se abre en un nivel adicional de desagregación las fuentes de recaudación.

Sin embargo, de acuerdo a los criterios metodológicos acordados utilizados en la OBS, se entiende como "fuente individual de ingreso" aquellas que son congruentes con la clasificación de ingresos fiscales definidas en el manual del FMI de 2014, al cuarto nivel de desagregación. En base a este parámetro, se aprecia que en el Informe de Estadísticas de las Finanzas Públicas 2013-2022 se muestran las cifras de los ingresos con una desagregación a un nivel anterior, no cumpliendo con ello el estándar exigido.

Cabe consignar que, si bien existen estadísticas desagregadas en formato de datos abiertos respecto a la ejecución presupuestaria de ingresos de las entidades del Gobierno Central desde el año 2009, con las cuales es posible construir cuadros con la desagregación de fuentes individuales de ingresos fiscales que sean consistentes con el nivel de detalle exigido en la metodología de la encuesta, para trabajar dichos datos se requiere conocimientos técnicos para el adecuado uso y explotación de dicha fuente de datos que permita visualizar con claridad la conformación de las fuentes individuales de ingresos fiscales para los años anteriores, por lo que se excluye entonces la existencia de esta data como parte de la evaluación de esta pregunta, por los argumentos ya planteados.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

1) Estadísticas de las Finanzas Públicas 2013-2022
https://www.dipres.gob.cl/598/articles-310769_doc_pdf.pdf

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas Tercer Trimestre 2022, como documento de apoyo al EBP 2023, presenta información en su capítulo I (apartado 5 "PROYECCIÓN DE DEUDA BRUTA DEL GOBIERNO CENTRAL TOTAL 2022") (pp 37), capítulo II (apartado 4, Cuadro II.4.1) pp 60, aquella información relativa del Gobierno Central relativa a su endeudamiento y deuda total para el periodo anterior al año presupuestario (BY-1). Sin embargo, no presenta todos los "core elements" definidos en la encuesta, dado que la información asociada a los perfiles de vencimiento, el tipo de deuda (interna vs externa) y las tasas de interés de cada instrumento de deuda no se ve reflejada en el documento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Estadísticas de las Finanzas Públicas 2013-2022
https://www.dipres.gob.cl/598/articles-310769_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas Tercer Trimestre 2022, como documento de apoyo al EBP 2023, presenta información en su apartado III.9 "PROYECCIÓN DE LA DEUDA BRUTA DEL GOBIERNO CENTRAL TOTAL 2024-2027", información histórica de la evolución de la deuda del gobierno desde el año 1991 hasta el año 2027 proyectado. Sin embargo, dichos datos se reflejan en una gráfica, sin la opción de extraer sus datos, y solo expresado como porcentaje del PIB, salvo aquellas cifras expresadas en moneda nacional para la proyección 2024-2027.

No obstante, las cifras efectivas de deuda alcanzada históricamente por el Gobierno Central, están contenidas en el Informe de Estadísticas de las Finanzas Públicas 2010-2019 (fuente 2), página 121 y 122, cuyos valores están expresados en moneda nacional y extranjera de forma consolidada y desglosada, desde el BY-2 y hasta 10 años atrás.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Es importante destacar que en el comentario se señala el período 2010-2019 ("están contenidas en el Informe de Estadísticas de las Finanzas Públicas 2010-2019 (fuente 2), página 121 y 122, cuyos valores"), lo cual debería modificarse por el período 2013-2022, y junto con ello, las

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

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

GUIDELINES:

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

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

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

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

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

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

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

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe Finanzas Públicas Tercer Trimestre 2022, se omite la presentación de cifras extrapresupuestarias del Gobierno Central para 2023. Esto se debe principalmente a que, con la creación de la Ley 21.174, que derogó la ex Ley Reservada del Cobre a partir del 1 de enero de 2020, se establece el traspaso de todos los fondos acumulados de ese cuerpo normativo al Tesoro Público, y se define que todos los ingresos provenientes del aporte de la Corporación del Cobre (CODELCO) asociadas al 10% de sus ventas anuales, así como los gastos para los cuales está destinado (compra de equipos y armamentos para aumentar las capacidades estratégicas de las fuerzas armadas), se contabilizan en los fondos presupuestarios del Gobierno Central. Sin embargo, en la página 83 del documento, se proyectan gastos extrapresupuestarios para el periodo 2024-2027, en base al marco de mediano plazo, pero en dichas estimaciones se excluye el año presupuestario 2023. De esta manera, en el IFP Q3 2022 no se indican cifras por fondos extrapresupuestarios para el 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)

http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe Finanzas Públicas Tercer Trimestre 2022, se omite la presentación de cifras extrapresupuestarias del Gobierno Central para 2023. Esto se debe principalmente a que, con la creación de la Ley 21.174, que derogó la ex Ley Reservada del Cobre a partir del 1 de enero de 2020, se establece el traspaso de todos los fondos acumulados de ese cuerpo normativo al Tesoro Público, y se define que todos los ingresos provenientes del aporte de la Corporación del Cobre (CODELCO) asociadas al 10% de sus ventas anuales, así como los gastos para los cuales está destinado (compra de equipos y armamentos para aumentar las capacidades estratégicas de las fuerzas armadas), se contabilizan en los fondos presupuestarios del Gobierno Central.

De esta manera, en el IFP 2022 no se indican cifras por fondos extrapresupuestarios, al menos para el año presupuestario 2023, pero sí se presentan para el periodo 2024-2027, en el contexto de la información presentada en el marco de mediano plazo, las cuales corresponden básicamente a los fondos devengados por conceptos de intereses generados por los bonos de reconocimiento, consistente en un beneficio monetario destinado a incrementar los fondos previsionales, al cual tienen derecho aquellas personas que pasaron del sistema antiguo de reparto de pensiones, al nuevo sistema de capitalización individual implementado en Chile a partir de 1980 con la promulgación del DFL 3500, una vez que se acogen a su jubilación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)

http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Anexos proyecto de Ley de Presupuestos 2023 - Nivel Programas

https://www.dipres.gob.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

Comment:

En el Informe e Finanzas Públicas (IFP) del Tercer Trimestre (fuente 1), como documento de apoyo al EBP 2023, se exponen los montos de las transferencias intergubernamentales, a niveles globales, presentados en los conceptos "Subsidios y donaciones" y "Transferencias de Capital" en el Cuadro II.4.1, tanto para el periodo BY-1 y BY, así como en los cuadros de los anexos estadísticos del documento, especialmente entre los cuadro A.II.2 al A.II.7, expresados en moneda nacional consolidada (nominal y real) y como porcentaje del PIB. También se incluye una definición de ambos conceptos.

Por otro lado, en los anexos de la propuesta de Ley de Presupuestos (fuente 2), a nivel de programas presupuestarios, es posible identificar transferencias a otros niveles distintos del Gobierno Central, principalmente a otras entidades públicas como los gobiernos locales (municipios), al sector privado, y a otros organismos, a lo largo de distintas instituciones públicas.

Por último, a partir de la página 65 del IFP del Tercer Trimestre de 2022, se presenta algunas narrativas que explican el propósito de algunas transferencias del Ministerio del Interior, a través de los Gobiernos Regionales, destinadas a los municipios en temas de seguridad pública, así como también los recursos destinados al mejoramiento de barrios y equipamiento urbano, y al desarrollo local (estos últimos programas son de carácter habitual desde hace más de 10 años).

No obstante, cabe consignar que no es posible evidenciar narrativas para todas y cada una de las trnsferencias intergubernamentales que realiza el Gobierno Central a otras entidades públicas separadas del nivel central (municipios, otras entidades públicas), sin embargo, se ha calificado igualmente con la letra a), dado que no se exige explícitamente en el marco de la metodología de la encuesta, que se consignen las narrativas de todas y cada una de las transferencias.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Anexo EBP 2023 (Partida y Capítulo Gobiernos Regionales, Programas Funcionamiento e Inversión Regional)
https://www.dipres.gob.cl/597/articles-289704_doc_pdf.pdf (Programa Funcionamiento)
https://www.dipres.gob.cl/597/articles-289705_doc_pdf.pdf (Inversión regional)

Comment:

De acuerdo a lo publicado en el Informe de Finanzas Públicas (IFP) Tercer Trimestre 2022, no se evidencia displays de las cifras de gasto según otras variables de interés (como edad, género, por ingreso).

Solo se aprecia la distribución del presupuesto por región, relativo a los programas de funcionamiento e Inversión de los Gobiernos Regionales, que administran el Fondo Nacional de Desarrollo Regional (Anexo EBP 2023, fuente 2), el cual se decide en el nivel subnacional. Sin embargo, este presupuesto por región no corresponde a todo el gasto público que se ejecuta en regiones, pues faltan los recursos sectoriales que son ejecutados por organismos centralizados y desconcentrados territorialmente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Impacts of budget policies by geographic region

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Anexo EBP 2023 (Partida y Capítulo Gobiernos Regionales, Programas Funcionamiento e Inversión Regional)
https://www.dipres.gob.cl/597/articles-289704_doc_pdf.pdf (Programa Funcionamiento)
https://www.dipres.gob.cl/597/articles-289705_doc_pdf.pdf (Inversión regional)

Comment:

En la fuente 2), se muestra la distribución del presupuesto por región correspondiente a los programas de funcionamiento e inversión regional de los Gobiernos Regionales, correspondiente a los anexos presupuestarios de la EBP 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

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

Please provide in the comments a list of all known public corporations.

Answer:

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

Source:

1) Proyecto de Ley de Presupuestos 2023 del Programa "Empresas y Sociedades del Estado", del FISCO, partida del Tesoro Público

Comment:

En la fuente citada, a diferencia de la práctica histórica, la Dirección de Presupuestos consolidó en un solo programa presupuestario ("Empresas y Sociedades del Estado"), todas aquellas transferencias corrientes y de capital que el Gobierno Central ejecuta a las Corporaciones Públicas.

Debajo de las cifras del cuadro de presupuesto, se presentan las glosas presupuestarias, donde se definen mínimamente una narrativa donde se describe la lógica de dichos aportes, el propósito que cumplen, la normativa que lo ampara y las limitaciones asociadas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Ejemplo de Informe Anexo a EBP 2023, donde se aborda actividad cuasi-fiscal relativa al sector de transporte (Subsidios a operadores privados para el sistema de transporte metropolitano)
http://www.dipres.cl/597/articles-290714_doc_pdf.pdf

Comment:

En el Informe de Finanzas Públicas (IFP) Tercer Trimestre 2022, se publica una muy breve narrativa de una de las actividades cuasi-fiscales

contempladas en el presupuesto, que dice relación con el programa "Desarrollo Productivo Sostenible" (página 65), donde se anuncia la incorporación de créditos blandos para el incentivo de iniciativas de innovación y desarrollo de hidrógeno verde, y de la banca del desarrollo.

Sin embargo, a lo largo de los anexos de la ley de presupuestos, es posible encontrar un documento denominado "Contenidos de la ley de presupuestos" para cada una de las partidas, en los cuales se aborda la narrativa de otras actividades cuasi-fiscales habituales, como es el caso de los subsidios a la oferta de transporte, que benefician a operadores privados del sistema público metropolitano, permitiendo con ello mantener tarifas más bajas de las que se observarían en condiciones normales de mercado (ejemplo fuente 2).

Por último, cabe mencionar que pese a la existencia de todos estos anexos por partida, se estima que existen algunas actividades cuasi-fiscales que no contienen una narrativa asociada en dichos anexos (ejemplo: todas las operaciones de crédito y refinanciamiento de Mipymes en la partida de Economía).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)

http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe de Finanzas Públicas (IFP) Tercer Trimestre 2022, en su apartado II.7 "Posición Financiera Neta 2023", y en particular en el cuadro II.7.1 pp 63, se presenta parcialmente cierta información de los "core elements" relativos al monto total de los Activos Financieros del Gobierno Central para el año presupuestario BY y una comparativa evolutiva con la proyección del informe del cuarto anterior.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

A lo largo del Informe de Finanzas Públicas Tercer Trimestre 2022, se presenta información de las estimaciones del gasto en Activos No Financieros del Gobierno Central, tanto en BY y BY-1, sin embargo, no se presentan datos detallados de los tipos de activos financieros invertidos según categoría.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

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

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

No se identifica en el Informe de Finanzas Públicas Tercer Trimestre 2022, ni tampoco en ninguno de los documentos de apoyo al EBP 2023, una estimación de los retrasos en los gastos, acompañado de una discusión narrativa.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

Se contempla, dentro del sistema de información de finanzas públicas, un documento denominado "Informe de Pasivos Contingentes", el cual presenta información pormenorizada del listado de pasivos contingentes, su lógica de política o propósito, los montos totales de las garantías comprometidas, hasta el último año disponible (BY-1), en este caso, para el año 2022.

Sin embargo, no se contempla en el proceso presupuestario para el periodo BY, una estimación de estos pasivos contingentes. Adicionalmente, el informe antes enunciado, se publica a fines del mes de diciembre del periodo presupuestario anterior (BY-1), por lo tanto, su disponibilidad al público es extemporánea a la discusión y aprobación del presupuesto del año presupuestario analizado (2023) del Gobierno Central, por lo cual no puede ser considerado para la evaluación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el presente documento evaluado como de apoyo a la EBP 2023, no contempla un apartado que analice las perspectivas de largo plazo de las finanzas públicas, donde en el documento anterior se analizaba las proyecciones de algunos pasivos relevantes del Gobierno Central y su incidencia en la sostenibilidad de las finanzas públicas en Chile.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe de Finanzas Públicas Tercer Trimestre 2022, como documento de apoyo a la EBP, se presenta información relativa a fuentes de ingreso provenientes de donaciones, sin especificar con una narrativa adecuada, a qué se refieren y con qué propósitos ingresan dichas fuentes. De todas maneras, cabe destacar que la asistencia de donantes internacionales no es una fuente que aplique regularmente en Chile.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

Answer:

b. Yes, the core information is presented for all tax expenditures.

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe de Finanzas Públicas 2022, en su capítulo VI (páginas 125 a 128), se aborda una estimación de los ingresos no percibidos, desagregada por objetivo o sector beneficiado, que da cuenta de la naturaleza del gasto tributario. Aunque no se aprecia una narrativa explicando el propósito de tales políticas, sí se aborda el detalle las franquicias afectadas, se incluye la metodologías de cálculo utilizadas, además de las principales partidas de gasto que afectan el gasto tributario. Por lo tanto, se considera que en el documento se abordan elementos más allá del "core information" definido en esta pregunta, que es símil a lo observado en el proceso OBS 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Comments: De acuerdo al comentario hecho por la propia persona investigadora.

Government Reviewer

Opinion: Agree

Researcher Response

Efectivamente, si bien se presentan elementos que van más allá de los "core elements", el solo hecho de no presentarse uno de estos elementos fundamentales (una narrativa explicando el propósito de las políticas de gasto tributario), no alcanza para calificar la pregunta con letra a). Por tanto, se ajusta el comentario original de la evaluación, y se sustituye por el siguiente: "En el Informe de Finanzas Públicas 2022, en su capítulo VI (páginas 125 a 128), se aborda una estimación de los ingresos no percibidos, desagregada por objetivo o sector beneficiado, que da cuenta de la naturaleza del gasto tributario. Aunque el documento aborda elementos que van más allá de los "core information" definido en esta pregunta, como el tema de las metodologías de cálculo utilizadas, además de las principales partidas de gasto que afectan el gasto tributario, no se aprecia una narrativa explicando el propósito de tales políticas, por lo que se califica la pregunta con una letra b).

IBP Comment

Se agradece el comentario del revisor. En ese sentido, tal como lo indica el investigador, al no encontrarse un elemento "core" (incluso encontrándose elementos más allá de los "core") corresponde la respuesta (b).

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

e. Not applicable/other (please comment).

Source:

1) Constitución Política de la República:
<http://www.leychile.cl/Navegar?idNorma=242302>

Comment:

La Constitución establece que "los tributos que se recauden, cualquiera que sea su naturaleza, ingresarán al patrimonio de la Nación y no podrán estar afectos a un destino determinado." En ese sentido, en Chile no existen ingresos reservados a nivel presupuestario.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

En el Informe de Finanzas Públicas Tercer Trimestre 2022, se aborda de forma general como el presupuesto se vincula a las metas de políticas públicas más relevantes para la administración de turno, específicamente, en el apartado apartado de II.8 relativo a los "Énfasis Presupuestarios" del Proyecto de Ley de Presupuestos 2023, que aborda de forma general los objetivos de política pública perseguidos a través del EBP.

Además, en los anexos del proyecto de ley, se adjunta a cada partida (Ministerio) y capítulo (instituciones), una serie de documentos ("Líneas Programáticas Proyecto de Presupuestos año 2023", "Contenidos del Proyecto de Presupuestos Año 2023" y "Definiciones Estratégicas Ministeriales Año 2023"), que intentan vincular los presupuestos de cada unidad administrativa a los objetivos y lineamientos estratégicos definidos. Por tanto, con estos antecedentes disponibles, es posible concluir que se cumple a grandes rasgos con los requisitos para una respuesta a) a esta pregunta.

Sin embargo, se hace presente que esto constituye una asociación de "grandes paraguas estratégicos" con "grandes bolsones de recursos", armados en línea con una serie de indicadores de monitoreo del desempeño. Sin embargo, a nivel de las políticas y programas específicos, no es posible hacer un cruce directo entre sus presupuestos asignados, y cómo éstos se vinculan con los objetivos estratégicos ministeriales, por intermedio de los propósitos específicos que persigue cada política gubernamental.

La base que explica este fenómeno dice relación con que Chile no dispone de un "Performance Informed Budget", cuyo modelo busca precisamente anclar los objetivos de las políticas con los respectivos presupuestos específicos que son asignados vía Ley de Presupuestos.

Por tanto, esta asociación entre los objetivos de las políticas y sus presupuestos es posible asociarlos directamente para ciertas políticas, pero no para todas, tomando en cuenta que el sistema presupuestario chileno no contempla esta asociación desde la base del modelo. Sin embargo, cabe mencionar que el Ejecutivo ha intentado avanzar en la materia, a través de dos vías: (i) una mayor vinculación entre los datos del monitoreo de programas públicos (cuyo seguimiento es desarrollado en conjunto entre la DIPRES y el MDSF, con los programas presupuestarios y su imputación presupuestaria específica; y (ii) Desarrollando acciones para implementar gradualmente las recomendaciones provenientes del informe final de la Comisión Asesora Ministerial para un mejor gasto público (conformada en 2020), entre las cuales se cuenta la implementación de una reforma presupuestaria, que considere una vinculación precisa entre los objetivos finales del gasto y los presupuestos asociados a cada uno; si bien no se ha avanzado en líneas de trabajo específicas para el diseño de esa reforma, en la actualidad se está intentando hacer dicha vinculación en distintos sectores y tipos de gasto que aún no disponen de esta asociación entre los recursos invertidos y los objetivos que persiguen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

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

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

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

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

No se contempla información para años distintos al presupuestario en lo relativo a los objetivos programáticos buscados a través de la política presupuestaria.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of

books to be provided to each school or the materials to be used to build or refurbish a school.

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

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

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

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

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

Comment:

Tanto en la propuesta de presupuesto 2023, así como tampoco el Informe de Finanzas Públicas Tercer Trimestre 2022, como documento de apoyo, no presenta información de datos no financieros relacionados a insumos a adquirir en el periodo presupuestario 2023. Si bien en algunos informes complementarios anexados a algunos programas presupuestarios se abordan algunos datos específicos relacionados a insumos requeridos para desarrollar las líneas programáticas de las instituciones respectivas, ello es una situación puntual y no es una práctica sistemática de provisión de este tipo de datos no financieros relacionados con inputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

b. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Anexo cuadros por partida, capítulo y programa presupuestario:

http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_partida
http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_capitulo
http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

Comment:

De acuerdo a los documentos citados, se presenta información de datos no financieros con indicadores para cada unidad administrativa (Ministerios e Instituciones). En el caso del Informe de Finanzas Públicas del Tercer Trimestre 2022, en el capítulo II.8 (páginas 64 a 67) se presentan a nivel general algunas cifras no financieras asociadas a número de prestaciones, número de insumos a adquirir, número de beneficiarios estimados, número de comunas afectadas por las políticas y número de organizaciones involucradas con los recursos.

Respecto a los anexos citados del proyecto de ley de presupuestos 2023, en el caso de las partidas, se presentan datos no financieros asociados a cada institución dependiente de los ministerios y organismos autónomos, en los documentos "Contenidos del Proyecto de Presupuestos Año 2023"; a su vez, en el caso de los Capítulos de la ley, se presentan dos documentos con cifras no financieras vinculadas al presupuesto de cada entidad pública: "Información de Gestión Pública Año 2023" e "Indicadores de Desempeño Año 2023", los cuales exhiben métricas de los recursos que se espera invertir con cada presupuesto asignado ("inputs", y los indicadores que se esperan cumplir para cada organismo público, especialmente a nivel de "outputs").

Sin embargo, a nivel de programas presupuestarios, estos datos no financieros no están vinculados. En parte esto se explica, por una desconexión parcial en el sistema presupuestario chileno entre los datos no financieros relativos a las métricas de desempeño, con los datos financieros del gasto que demanda, en unidades administrativas más específicas, como lo son los programas presupuestarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

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

Source:

1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf

2) Anexo cuadros por partida, capítulo y programa presupuestario:
http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_capitulo

Comment:

De acuerdo a los sistemas de monitoreo de indicadores vigente, cuya información se visualiza en los documentos denominados "Información de Gestión Pública Año 2023", se asigna a cada organismo, para aquellos datos no financieros, metas de desempeño para el año presupuestario.

Se ha calificado con la letra b) esta respuesta, debido a que un porcentaje importante de programas presupuestarios no cuenta con indicadores asociados a datos no financieros, y por tanto, no tiene vinculación específica con metas de desempeño.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

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

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

- 1) Informe de Finanzas Públicas Tercer Trimestre 2022 (documento de apoyo a la EBP)
http://www.dipres.cl/598/articles-292284_Informe_PDF.pdf
- 2) Anexo Proyecto de Ley de Presupuestos 2023 - nivel programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15168-35324.html#proyecto_programa

Comment:

En las páginas 66 a 67 del Informe de Finanzas Públicas Tercer Trimestre 2022 (fuente 1) se aprecia la identificación y narrativa de los énfasis presupuestarios, describiendo parcialmente las políticas públicas centrales orientadas a favorecer a los sectores más vulnerables del país. De esta manera, si bien se plantea una revisión de las áreas temáticas del presupuesto 2023, donde se identifica claramente el gasto destinado a "Protección Social", en la narrativa no se describe con una profundidad suficiente las políticas e iniciativas que abordan a la población más desfavorecida del país.

Por otro lado, en la fuente 2, se aprecian los informes anexos a la ley de presupuestos, a nivel de programa presupuestario, donde figura en cada ministerio los detalles de montos de aquellas políticas no expuestas en el Informe de Finanzas Públicas. Por ejemplo, en la partida de Educación, Programa Subvenciones Escolares, se desagrega con detalle el presupuesto de todas las subvenciones (regulares y especiales) que reciben los establecimientos públicos y privados para atender a alumnos vulnerables y de clase social baja. También se puede observar en el programa Subsidios al Transporte Público del Ministerio de Transporte, las desagregaciones de las subvenciones que reciben grupos vulnerables como estudiantes y adultos mayores para la rebaja de sus tarifas. Pese a lo anterior, aún combinando toda la información asociada a los programas presupuestarios, no es posible identificar con claridad en el presupuesto todas las políticas y programas que van orientados a satisfacer las necesidades de la población más empobrecida.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

b. Yes, a timetable is released, but some details are excluded.

Source:

1) Esquema del ciclo del Presupuesto de la Nación
<http://www.dipres.gob.cl/598/w3-article-3699.html>

2) Nota explicativa Formulación del Presupuesto de la Nación
<https://old.hacienda.cl/preguntas-frecuentes/presupuesto/como-se-prepara-el-presupuesto-de-la.html>

3) Esquema y nota explicativa sobre cómo se elabora la Ley de Presupuestos
<https://presupuestoabierto.gob.cl/about-budget>

Comment:

En las fuentes señaladas se explica con detalle los actores y plazos involucrados en la etapa de formulación, discusión y aprobación de la propuesta de presupuestos. Se ha elegido la alternativa b), pues se excluyen algunos detalles, como: (i) los plazos y forma de funcionamiento de las subcomisiones que integran la Comisión Especial Mixta de Presupuestos; (ii) Los criterios y la metodología para considerar como input al proceso de formulación del presupuesto, respecto a aquellos documentos generados durante la ejecución presupuestaria del año, o aquellos que son parte de la evaluación del gasto público del año anterior.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

En el documento seleccionado como PBS para este proceso, se excluyen algunos core elements como: nominal GDP level, and interest rates.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to the macroeconomic forecast is not presented.

Comments: El documento no está disponible al público.

Government Reviewer

Opinion: Agree

Researcher Response

En base a los contraargumentos indicados en la pregunta PBS-1, se propone ratificar al "Informe de Finanzas Públicas del Segundo Trimestre 2022" como un documento que responde para los fines de esta evaluación como un Pred Budget Statement.

IBP Comment

El documento preliminar se ha considerado como disponible públicamente para esta ronda de la OBS. Para un mayor detalle, por favor, véase el comentario en la pregunta PBS-1

55. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government’s expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

b. Yes, the core information is presented for the government’s expenditure policies and priorities.

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

El documento vinculado al PBS aborda a lo menos los core elements exigidos, relativos a la estimación del gasto total para el año presupuestario 2022 (Cuadro I.4.1), así como también una narrativa con algunas de las principales prioridades de gasto asociados a las políticas de apoyo del Plan Chile Apoya (Recuadro 2, página 35).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to the government’s expenditure policies and priorities is not presented.

Comments: El documento no está disponible al público.

Government Reviewer

Opinion: Agree

IBP Comment

véase comentario a pregunta PBS-1.

56. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

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

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

Los core elements y elementos beyond the core, considerados en esta pregunta se visualizan en el Informe de Finanzas Públicas del Segundo Trimestre 2022, específicamente en las páginas 43 y 45, donde se expone una narrativa de las políticas de ingreso que afectarán la recaudación del año presupuestario 2023, así como la estimación de los montos totales de ingresos a percibir por el gobierno central entre 2023 y 2026. También, en las páginas 60 y siguientes, se encuentra una descripción detallada de las principales propuestas de políticas que afectaran los ingresos mediante la política de recaudación del "Nuevo Pacto Tributario".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: El documento no está disponible al público.

Government Reviewer

Opinion: Agree

IBP Comment

véase comentario a pregunta PBS-1.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

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

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

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

En el documento citado en la fuente, y que fue seleccionado como PBS para este proceso, se presentan los tres core element: el nuevo endeudamiento y deuda total, se presentan en el Cuadro II.8.1 (Déficit Fiscal Gob. Central Total, y Deuda Bruta Saldo Final 2023), y el gasto por intereses proyectado se visualiza en el Gráfico II.8.1 (página 49).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Comments: El documento no está disponible al público.

Government Reviewer

Opinion: Agree

IBP Comment

véase comentario a pregunta PBS-1.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

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

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre 2022
http://www.dipres.gob.cl/598/articles-203557_Informe_PDF.pdf

Comment:

En el Cuadro II.6.2 "Actualización de los Gastos Comprometidos del Gobierno Central Total 2023-2026", se observa una estimación del total de gastos del Gobierno para los 4 años siguientes.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, multi-year expenditure estimates are not presented.

Comments: El documento no está disponible al público.

Government Reviewer

Opinion: Agree

IBP Comment

véase comentario a pregunta PBS-1.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

1) Clasificación económica: Ley de Presupuestos 2023 publicada en el Diario Oficial
http://www.dipres.cl/597/articles-306336_doc_pdf.pdf

2) Clasificación Administrativa y económica- nivel partidas de la Ley de Presupuestos 2023 (EB)
http://www.dipres.cl/597/w3-multipropertyvalues-15145-35324.html#ley_partida

Comment:

Solo se excluye del EB la clasificación funcional de los gastos del Gobierno.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification
Economic classification

Source:

1) Clasificación económica: Ley de Presupuestos 2023 publicada en el Diario Oficial
http://www.dipres.cl/597/articles-306336_doc_pdf.pdf

2) Clasificación Administrativa y económica- nivel partidas de la Ley de Presupuestos 2023 (EB)
http://www.dipres.cl/597/w3-multipropertyvalues-15145-35324.html#ley_partida

Comment:

Solo se excluye la clasificación funcional de los gastos del Gobierno Central.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

1) Desglose de la Ley de Presupuestos 2023 (EB) - según programas presupuestarios
http://www.dipres.cl/597/w3-multipropertyvalues-15145-35324.html#ley_programa

2) Ejemplo de un Programa Presupuestario - Programa de Subvenciones Educativas del Ministerio de Educación 2023
http://www.dipres.cl/597/articles-299117_doc_pdf.pdf

Comment:

En el link de la fuente 1, se visualiza el desglose del presupuesto de la nación para cada programa presupuestario, los cuales están agrupados según ministerios (partidas) e instituciones (capítulos).

En link de la fuente 2, se aprecia un ejemplo del detalle del presupuesto del Programa de Subvenciones Educativas del Ministerio de Educación para 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by “category”– that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

1) Documento Ley Presupuestos 2023 (EB)
http://www.dipres.cl/597/articles-307272_doc_pdf.pdf

2) Articulado de la Ley de Presupuestos 2023 (EB)
http://www.dipres.cl/597/articles-306336_doc_pdf.pdf

Comment:

En link de la fuente 1) se visualiza el documento principal de la Ley de Presupuestos 2023. En las páginas 3 y 4, se observa la estimación de los ingresos generales de la nación, donde se clasifica según fuentes de ingresos tributarios, y aquellas no tributarias.

En link de la fuente 2) se visualiza el articulado de la Ley de Presupuestos 2021, donde en las páginas 1 y 2 también se muestra la estimación e los ingresos generales de la nación clasificados según fuentes tributarias y los otros tipos de ingresos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Es importante destacar que en el comentario se señala el año 2021 (“En link de la fuente 2) se visualiza el articulado de la Ley de Presupuestos 2021, donde en las páginas 1 y 2 también se muestra la estimación”), lo cual se debe modificar por el año 2023.

IBP Comment

Se agradece el comentario del revisor gubernamental.

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer “a,” the Enacted Budget must present all individual sources of revenue, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer “d” applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

1) Documento Ley Presupuestos 2023 (EB)
http://www.dipres.cl/597/articles-307272_doc_pdf.pdf

2) Articulado de la Ley de Presupuestos 2023 (EB)
http://www.dipres.cl/597/articles-306336_doc_pdf.pdf

Comment:

En ambas fuentes citadas se muestran en sus primeras páginas los cuadros de ingresos generales de la nación, desagregados según fuente de

ingresos. En ambos casos, la desagregación de ingresos no calificarían como fuente individual de ingresos, pues no se detallan al nivel 4 de clasificación del Manual de Finanzas Públicas del FMI (2014). Sin embargo, en el documento de la Ley de Presupuestos 2023 (fuente 1), se detalla a lo largo de sus más de 1.000 páginas, el desglose de cada fuente de ingresos por capítulos y programas presupuestarios, partiendo por el programa "Ingresos Generales de la Nación" de la partida del Tesoro Público, y la descomposición de los denominaciones de ingresos para cada Organismo Público, que incluye las transferencias del Tesoro bajo el concepto de "Aporte Fiscal Libre", más las otras fuentes de financiamiento, como los "Ingresos de Operación", "Otros Ingresos corrientes", "Ventas de activos financieros" (y no financieros), "Recuperaciones de licencias médicas", "Recuperación de préstamos", "Transferencias de otras entidades públicas", entre otras.

Por este motivo, bajo esa revisión, podría indicarse que cualquier ciudadano podría explorar la composición de todos los ingresos del Gobierno Central al cuarto nivel de clasificación del Manual del FMI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;*
- the total debt outstanding at the end of the budget year;*
- the interest payments on the outstanding debt for the budget year.*

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

1) Documento Ley Presupuestos 2023 (EB)
http://www.dipres.cl/597/articles-307272_doc_pdf.pdf

2) Articulado de la Ley de Presupuestos 2023 (EB)
http://www.dipres.cl/597/articles-306336_doc_pdf.pdf

3) Anexo: Partida del Tesoro Público, Capítulo Fisco, Programa: Servicio de la Deuda Pública 2023

Comment:

En el documento completo de la Ley de Presupuestos (fuente 1), así como en el articulado adjunto (fuente 2), se indica el monto del nuevo endeudamiento requerido durante el año presupuestario 2023 por el Gobierno Central.

Respecto a los gastos estimados por intereses de la deuda externa e interna, éstos se comprenden en el anexo relativo al presupuesto del Programa Servicio de la Deuda Pública, perteneciente al Capítulo Fisco, Partida Tesoro Público (fuente 3). Estos montos están expresados en la línea del subtítulo 28, ítem 03 y 04 (asociados a los intereses por deuda interna y externa estimados para las distintas carteras con compromisos adquiridos), y subtítulo 34, ítem 03 y 04 (asociados a los intereses por deuda interna y externa adquirida por el Fisco y cargada al Tesoro Público).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

1) Presupuesto Ciudadano 2023 (CB): Folleto Prioridades Presupuestarias del Proyecto de Ley de Presupuestos 2023.
https://www.dipres.gob.cl/597/articles-285602_doc_pdf.pdf

Comment:

El Presupuesto Ciudadano 2023 incluye algunos elementos más allá de los "core information", así como también, incluye dentro de los "core information", la estimación de gastos e ingresos totales, una narrativa de las políticas y áreas temáticas centrales del presupuesto. Sin embargo, este documento excluye dentro de los "core information" evaluados, los supuestos y pronósticos macroeconómicos sobre el cual se basa el presupuesto, por lo que se califica esta respuesta como una c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

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

Source:

1) Sección antecedentes del Proyecto de Presupuesto 2023 de la Dirección de Presupuestos
http://www.dipres.cl/597/articles-285602_doc_pdf.pdf

2) Sección especial del Portal Oficial del Gobierno de Chile
<https://www.gob.cl/presupuesto2023/>

3) Difusión en la cuenta de Twitter oficial de la Dirección de Presupuestos
<https://twitter.com/DipresChile/status/1577656775641337858?s=20>
<https://twitter.com/DipresChile/status/1580221068589305856?s=20>

Comment:

El Presupuesto Ciudadano elaborado para el presupuesto 2023 fue difundido por al menos dos medios distintos: el primero dice relación con el uso de internet, mediante la página oficial de la Dirección de Presupuestos (fuente 1) y a través de una sección de la página oficial del Gobierno de Chile (fuente 2); y el segundo, mediante redes sociales, específicamente a través de la cuenta oficial de twitter de la Dirección de Presupuestos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Comment:

No se ha identificado ningún mecanismo concreto que utilice el gobierno para captar los requerimientos ciudadanos que sirvan para la publicación del Presupuesto Ciudadano (CB) 2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

1) Propuesta de Presupuesto 2023 - Versión Ciudadana
https://www.dipres.gob.cl/597/articles-285602_doc_pdf.pdf

Comment:

La versión ciudadana se presenta solo en la etapa de formulación del presupuesto (EBP). Cabe mencionar que la Dirección de Presupuestos presenta una versión simplificada de los informes de ejecución presupuestaria (IYR), pero no se han considerado en esta respuesta, dado que aún dichos reportes simplificados se presentan en un lenguaje técnico como para ser considerado como versiones ciudadanas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer “b,” actual expenditures must be presented by two of these three classifications. A “c” answer applies if actual expenditures are presented by one of the three classifications. Answer “d” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

1) Estado de operaciones trimestrales del Gobierno Central
<http://www.dipres.cl/598/w3-propertyvalue-25270.html>

2) Informes mensuales de ejecución presupuestaria del Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905

3) Informes mensuales de ejecución presupuestaria a nivel de partidas
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_partida

Comment:

Los informes de ejecución presupuestaria publicados durante el año presupuestario (IYR) son reportados bajo una clasificación económica (fuente 1 y 2), y bajo una clasificación administrativa (fuente 3), pero no son reportados bajo una clasificación funcional del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification
Economic classification

Source:

1) Estado de operaciones trimestrales del Gobierno Central
<http://www.dipres.cl/598/w3-propertyvalue-25270.html>

2) Informes mensuales de ejecución presupuestaria del Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905

3) Informes mensuales de ejecución presupuestaria a nivel de partidas

http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_partida

Comment:

Los informes de ejecución presupuestaria publicados durante el año presupuestario (IYR) son reportados bajo una clasificación económica (fuente 1 y 2), y bajo una clasificación administrativa (fuente 3), pero no son reportados bajo una clasificación funcional del gasto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

1) Informes de Ejecución Presupuestaria (In-year reports) mensuales a nivel de programas presupuestarios 2022
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_programa

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast

expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

1) Informes de Ejecución Presupuestaria (In-year reports) mensuales - Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905

2) Informes de Ejecución Presupuestaria (In-year reports) mensuales - según partidas, capítulos y programas
<http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html> (partidas)
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_capitulo (capítulos)
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_programa (programas)

Comment:

En los informes de ejecución presupuestaria (IYR) del año 2022, tanto en su versión publicada bajo la clasificación económica a nivel del Gobierno Central (fuente 1), como en las versión desagregada según la clasificación administrativa (fuente 2), se presentan comparaciones actualizadas mes a mes sobre el gasto devengado con respecto al gasto presupuestado originalmente en la ley de presupuestos. A través de esta comparación, el Ejecutivo informa los porcentajes de avance en la ejecución presupuestaria del año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

1) Informes de Ejecución Presupuestaria (In-year reports) mensuales - Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905

2) Informes de Ejecución Presupuestaria (In-year reports) mensuales - según partidas, capítulos y programas
<http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html> (partidas)
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_capitulo (capítulos)
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_programa (programas)

Comment:

En los informes de ejecución presupuestaria (IYR) del año 2022, tanto en su versión publicada bajo la clasificación económica a nivel del Gobierno Central (fuente 1), como en las versión desagregada según la clasificación administrativa (fuente 2), se van presentando los ingresos actualizados del gobierno según categorías (tributarias, no tributarias).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

1) Informe de ejecución presupuestaria - Partida Tesoro Público, Programa Ingresos Generales de la Nación:
http://www.dipres.cl/597/articles-301840_doc.pdf (informe a noviembre)

Comment:

Para efectos de revisar las fuentes individuales de ingresos recaudados por el gobierno, definidas de acuerdo a la clasificación consagrada en el Manual de Estadísticas Financieras del FMI, se debe revisar los informes de ejecución presupuestaria detallados del Programa Ingresos Generales de la Nación 2022, correspondiente a la partida Tesoro Público 2022, para cada mes del año. En la fuente 1, se cita el informe relativo al mes de noviembre de 2022.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

1) Informes de Ejecución Presupuestaria (In-year reports) mensuales - Gobierno Central
http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905

2) Informes de Ejecución Presupuestaria (In-year reports) mensuales - según partidas, capítulos y programas
<http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html> (partidas)
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_capitulo (capítulos)
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_programa (programas)

Comment:

En los informes de ejecución presupuestaria (IYR) del año 2022, tanto en su versión publicada bajo la clasificación económica a nivel del Gobierno Central (fuente 1), como en la versión desagregada según la clasificación administrativa (fuente 2), se presentan comparaciones actualizadas mes a mes sobre los ingresos devengados con respecto al ingreso presupuestado originalmente en la ley de presupuestos. A través de esta comparación, el Ejecutivo informa los porcentajes de avance en la ejecución presupuestaria del año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

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

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

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

1) Sección de informes Estado de Operaciones del Gobierno Central 2022, del segundo semestre:

Informes de Estado de Operaciones del Gobierno Central a Julio de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_5

Informes de Estado de Operaciones del Gobierno Central a Agosto de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_4

Informes de Estado de Operaciones del Gobierno Central a Septiembre de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_3

Informes de Estado de Operaciones del Gobierno Central a Octubre de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_2

Informes de Estado de Operaciones del Gobierno Central a Noviembre de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_1

Informes de Estado de Operaciones del Gobierno Central a Diciembre de 2022

http://www.dipres.cl/598/w3-propertyvalue-15491.html#recuadros_articulo_4882_group_pvid_34905_0

2) Ejemplos de Informes del Programa Servicio de la Deuda Pública (partida Tesoro Público):

http://www.dipres.cl/597/articles-305570_doc_pdf.pdf (en pesos)

http://www.dipres.cl/597/articles-305101_doc_pdf.pdf (en dólares)

3) Informes de la Oficina de la Deuda Pública del Ministerio de Hacienda:

<https://www.hacienda.cl/areas-de-trabajo/finanzas-internacionales/oficina-de-la-deuda-publica/estadisticas/informe-de-estadisticas-de-la-deuda-publica>

4) Estadísticas de la Deuda Pública - Dirección de Presupuestos

<http://www.dipres.cl/598/w3-propertyvalue-34954.html>

Comment:

En los documentos de la fuente 1, catalogados como IYR para este proceso de evaluación, es posible encontrar en la línea "Endeudamiento Interno/Externo", del grupo de operaciones asociados a las Transacciones de en Activos Financieros (Financiamiento), el nuevo endeudamiento adquirido por el Gobierno Central durante el año presupuestario de análisis (2022), de manera mensual. En los mismos informes, en la línea "Intereses", del grupo de Operaciones asociados a las Transacciones que afectan el Patrimonio Neto, es posible identificar los montos ejecutados mensualmente por concepto de pago de intereses de la deuda durante el año. Más detalle de esta descomposición de pagos de intereses, además de las amortizaciones de la deuda durante el periodo, es posible encontrarlas en el informe linkeado en la fuente 2 (ejecución presupuestaria del Programa del Servicio de la Deuda Pública del Tesoro Público).

Finalmente, para revisar el avance del stock de deuda bruta a lo largo del periodo presupuestario, el Ministerio de Hacienda publica trimestralmente los informes de "Estadísticas de la Deuda Pública", que contienen la información de la evolución trimestral de la deuda total adquirida por el Gobierno Central, además del resultado consolidado incluyendo el Banco Central, las Empresas Públicas y la deuda garantizada por el Estado (fuente 3 y 4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

En virtud de lo indicado en la pregunta IYRs-3a, sobre la oportunidad de publicación de los documentos correspondientes a las fuente 4, se ha revisado nuevamente la pertinencia de una respuesta a). En ese sentido, aún cuando no sea posible utilizar los documentos de la fuente 4 por cuanto no fueron publicados dentro de los plazos determinados por la OBS, los documentos de la fuente 3 que sí cumplen, y permiten mantener la calificación a).

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

1) Informes de la Oficina de la Deuda Pública del Ministerio de Hacienda:

<https://www.hacienda.cl/areas-de-trabajo/finanzas-internacionales/oficina-de-la-deuda-publica/estadisticas/informe-de-estadisticas-de-la-deuda-publica>

2) Ejemplos de Informes del Programa Servicio de la Deuda Pública (partida Tesoro Público):

http://www.dipres.cl/597/articles-305570_doc_pdf.pdf (en pesos)

http://www.dipres.cl/597/articles-305101_doc_pdf.pdf (en dólares)

3) Informes de análisis de la deuda pública (DIPRES)

<http://www.dipres.cl/598/w3-propertyvalue-15500.html>

Comment:

En la fuente 1) se detalla el avance trimestral de la deuda total del gobierno, y su composición (deuda interna y externa).

En la fuente 2) se detallan el avance en el pago de los intereses de la deuda durante el año presupuestario.

En la fuente 3), se presenta información sobre las tasas de interés de los instrumentos y los perfiles de vencimiento, entre otros datos más allá de los core elements, siendo publicados (al menos 3 de ellos) en el periodo definido en la metodología de la OBS (durante los tres meses siguientes asociados al periodo informado).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre de 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

En el informe señalado en la fuente 1, en su Capítulo 1, se presenta una actualización de los pronósticos macroeconómicos del crecimiento del PIB real, de la inflación, del tipo de cambio, del precio de referencia del cobre, entre otros, cuyas diferencias están acompañadas de una narrativa explicativa.

No obstante, no se incluye un contraste del PIB nominal estimado ni de las tasas de interés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

1) Informe de Finanzas Públicas del Segundo Trimestre de 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

De acuerdo al Informe de Finanzas Públicas Segundo Trimestre 2022, se presenta una actualización de los gastos totales del Gobierno Central al cierre del periodo presupuestario en el apartado 1.4 (página 30), incluyendo el valor actualizado al primer y segundo trimestre del año 2022, y con una breve explicación de las razones que explican las diferencias entre ambas proyecciones.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Source:

1) Informe de Finanzas Públicas Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

2) Informes de ejecución presupuestaria a nivel de partidas, capítulos y programas (al segundo trimestre de 2022)
http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_nacional

Comment:

En el Informe de Finanzas Públicas (IFP) Segundo Trimestre 2022, como documento evaluado en este proceso como MYR, en su capítulo 1 muestra información de las actualizaciones del gasto del Gobierno Central para el año fiscal 2022. Dicha información se desagrega según la clasificación económica en el Cuadro A.II.2 del Anexo del documento.

A su vez, considerando que la información procesada para dicho informe toma en cuenta el avance en la ejecución presupuestaria de los distintos organismos públicos, así como especialmente la información de las modificaciones de presupuesto de las instituciones (partidas) al mes de junio, se ha incluido en la fuente 2 los informes de ejecución al segundo trimestre de 2022, que se pueden acceder para cada partida, capítulo y programa presupuestario, por cuanto contiene (aunque no exactamente igual a las estimaciones agregadas a nivel de gobierno central del IFP) una actualización del gasto presupuestario esperado para el año a través de dichas modificaciones, que se incluye en el concepto denominado Presupuesto Vigente al mes de junio de 2022.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Source:

1) Informe de Finanzas Públicas Segundo Trimestre 2022

http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

2) Informes de ejecución presupuestaria a nivel de partidas, capítulos y programas (a junio 2022)

http://www.dipres.cl/597/w3-multipropertyvalues-25910-34905.html#ejec_nacional

Comment:

En el Informe de Finanzas Públicas (IFP) Segundo Trimestre 2022, como documento evaluado en este proceso como MYR, en su capítulo 1 muestra información de las actualizaciones del gasto del Gobierno Central para el año fiscal 2022. Dicha información se desagrega según la clasificación económica en el Cuadro A.II.2 del Anexo del documento.

A su vez, considerando que la información procesada para dicho informe toma en cuenta el avance en la ejecución presupuestaria de los distintos organismos públicos, así como especialmente la información de las modificaciones de presupuesto de las instituciones (partidas) al mes de junio, se ha incluido en la fuente 2 los informes de ejecución al segundo trimestre de 2022, que se pueden acceder para cada partida, capítulo y programa presupuestario, por cuanto contiene (aunque no exactamente igual a las estimaciones agregadas a nivel de gobierno central del IFP) una actualización del gasto presupuestario esperado para el año a través de dichas modificaciones, que se incluye en el concepto denominado Presupuesto Vigente al mes de junio de 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

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

Source:

1) Informe de Finanzas Públicas Segundo Trimestre 2022

http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

2) Informe del Estado de Operaciones del Gobierno General Trimestral al segundo trimestre (documento de apoyo)
http://www.dipres.cl/598/articles-285608_version_PDF.pdf

Comment:

No se contempla una descomposición de las actualizaciones de gasto para el año presupuestario según programas individuales, solo se presenta de forma global, y desagregada bajo la clasificación económica del Gobierno Central.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

1) Informe de Finanzas Públicas Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

En el Cuadro I.2.1 de la página 25 del Informe de Finanzas Públicas Segundo Trimestre 2022, se expone una proyección actualizada de los ingresos del Gobierno Central, con una narrativa asociada a dichas estimaciones.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

1) Informe de Finanzas Públicas Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

En el Cuadro I.2.1 de la página 25 del Informe de Finanzas Públicas Segundo Trimestre 2022, se expone una proyección actualizada de los ingresos según categorías (tributarios y no tributarios), así como también aquellos ingresos según se trate de "Transacciones que afectan el patrimonio neto" versus "Transacciones en activos no financieros".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

1) Informe de Finanzas Públicas Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

2) Ejecución presupuestaria partida Tesoro Público, Programa Ingresos Generales de la Nación
http://www.dipres.cl/597/articles-282393_doc_pdf.pdf

Comment:

En el Cuadro I.2.1 de la página 25 del Informe de Finanzas Públicas Segundo Trimestre 2022, se expone una proyección actualizada de los ingresos según fuentes individuales de ingresos, de nivel 2 según el Manual de Estadísticas de las Finanzas Públicas del FMI (2014).

Considerando que, para efectos metodológicos, una fuente individual debiese llegar hasta el nivel 4 de clasificación del manual del FMI, entonces se ha anexado la fuente 2, correspondiente al detalle de la ejecución presupuestaria de los ingresos de la nación al 30 de junio. Estas cifras contienen las proyecciones para el resto del período con las modificaciones de presupuestos de las partidas de ingresos principales del Gobierno Central.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

Source:

1) Informe de Finanzas Públicas Segundo Trimestre 2022
http://www.dipres.cl/598/articles-279125_Informe_PDF.pdf

Comment:

En el MYR señalado en la fuente 1, se encuentra la información sobre la estimación del total del endeudamiento del gobierno central para el final del 2022 (Cuadro I.5.1) al mes de junio (fecha que aborda el MYR), y su contraste con los niveles de endeudamiento total estimados originalmente, pero no se expresa ninguna narrativa que explique tales diferencias u otros de los elementos requeridos para una mayor calificación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

1) Informe de Finanzas Públicas Primer Trimestre 2022

http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe de Finanzas Públicas Cuarto Trimestre 2021 (documento de apoyo)

http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

3) Modificaciones presupuestarias por programa presupuestario:

http://www.dipres.cl/597/w3-multipropertyvalues-15145-34905.html#ley_programa

4) Ejecución presupuestaria por programa presupuestario año 2021:

http://www.dipres.cl/597/w3-multipropertyvalues-25771-25910.html#ejec_programa

Comment:

El Informe de Finanzas Públicas del Primer Trimestre 2022, como documento seleccionado como YER en esta evaluación, contiene a partir del acápite I.5 (Cuadro I.5.1 y I.5.2) pp 35, distintos cuadros y una narrativa explicando las diferencias entre los gastos estimados y los efectivamente alcanzados para el año fiscal 2021.

Adicionalmente, en los decretos de ejecución presupuestaria emanados durante el año (fuente 3), se detallan las modificaciones presupuestarias a las que fueron sujetos los distintos ítems de gastos de cada una de las instituciones y respectivos programas presupuestarios.

Finalmente, en la fuente 4 se accede a los reportes detallados de ejecución presupuestaria del año 2021, donde es posible identificar las diferencias entre las cifras estimadas en la ley aprobada y los resultados al cierre del año, según las fuentes detalladas de ingresos al cuarto nivel de clasificación del manual del FMI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic

classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

Comment:

De acuerdo a lo revisado en el documento seleccionado como YER, se identifica la presentación de los gastos del gobierno según las tres clasificaciones. En el Cuadro Cuadro I.5.1 "Gastos del Gobierno Central Total 2020 y 2021" pp 35, se ilustra el gasto según clasificación económica. Luego, en el Cuadro I.6.1 "Gasto del Gobierno Central Presupuestario por Partida 2021 Sub/sobre ejecución" pp 42, contiene el gasto según Clasificación Administrativa. Y finalmente, el Cuadro I.10.1 "Clasificación Funcional de Erogaciones del Gobierno Central Total 2020-2021" pp 52, contiene el gasto según Clasificación Funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

Comment:

De acuerdo a lo revisado en el documento seleccionado como YER, se identifica la presentación de los gastos del gobierno según las tres clasificaciones. En el Cuadro Cuadro I.5.1 "Gastos del Gobierno Central Total 2020 y 2021" pp 35, se ilustra el gasto según clasificación económica. Luego, en el Cuadro I.6.1 "Gasto del Gobierno Central Presupuestario por Partida 2021 Sub/sobre ejecución" pp 42, contiene el gasto según Clasificación Administrativa. Y finalmente, el Cuadro I.10.1 "Clasificación Funcional de Erogaciones del Gobierno Central Total 2020-2021" pp 52, contiene el gasto según Clasificación Funcional.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Documentación anexa de los informes de ejecución presupuestaria 2021 correspondiente al cuarto trimestre:
http://www.dipres.cl/597/w3-multipropertyvalues-25771-25910.html#ejec_programa

Comment:

Si bien en el documento principal evaluado como YER (fuente 1) no se evidencia un detalle a nivel de programas, en los anexos asociados sí se encuentra este detalle (fuente 2), que contiene la desagregación del gasto ejecutado según programas presupuestarios acumulada al cuarto trimestre de 2021, haciendo una comparación con el presupuesto inicial y vigente. Estos anexos fueron considerados porque constituyen los insumos de datos e información que permiten construir el Informe de Finanzas Públicas del Primer Trimestre 2022, y son parte integral del sistema de reportabilidad de las finanzas públicas del Ministerio de Hacienda.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

1) Informe de Finanzas Públicas Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe de Finanzas Públicas Cuarto Trimestre 2011 (documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

3) Ejecución presupuestaria por programa presupuestario año 2021 al cuarto trimestre:
http://www.dipres.cl/597/w3-multipropertyvalues-25771-25910.html#ejec_programa

Comment:

El Informe de Finanzas Públicas del Primer Trimestre 2022, como documento seleccionado como YER en esta evaluación, contiene a partir Cuadro I.2.1 "Ingresos Gobierno Central Total en 2020 y 2021", distintos cuadros y una narrativa (apartado I.3), explicando las diferencias entre los ingresos estimados y los efectivamente alcanzados para el año fiscal 2021.

Finalmente, en la fuente 3 se accede a los reportes detallados de ejecución presupuestaria, donde es posible identificar las diferencias entre las cifras estimadas en la ley aprobada y los resultados al cierre del año 2021, según las fuentes detalladas de ingresos al cuarto nivel de clasificación del manual del FMI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Es importante destacar que el nombre de la fuente 2 debe decir 2021 y no 2011 ("Informe de Finanzas Públicas Cuarto Trimestre 2011").

IBP Comment

Se agradece la precisión del revisor gubernamental.

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**GUIDELINES:**

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

Comment:

En el Informe de Finanzas Públicas Primer Trimestre 2022 (como documento seleccionado como YER en este proceso), se presenta en el cuadro Cuadro I.2.1 los ingresos estimados y ejecutados según categorías de primer nivel, que distinguen ingresos tributarios vs los otros ingresos no tributarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

1) Informe de Finanzas Públicas Primer Trimestre 2022

http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Ejecución presupuestaria por programa presupuestario 2021:

http://www.dipres.cl/597/w3-multipropertyvalues-25771-25910.html#ejec_programa

http://www.dipres.cl/597/articles-264022_doc_pdf.pdf

Comment:

El Informe de Finanzas Públicas Primer Trimestre 2022 (como documento seleccionado como YER en este proceso) publica cifras de ingresos a nivel de impuestos a un nivel de agregación cercano (pp 145) pero que no alcanza para cumplir con las especificaciones de la metodología de la OBS para ser considerada como fuente individual de ingresos (al cuarto nivel de clasificación del manual FMI, 2014). Sin embargo, este documento basa sus cifras en los últimos informes de ejecución presupuestaria del cuarto trimestre, a nivel de programas (fuente 2). En base a éstos, es posible acceder a la desagregación de todos los ingresos de las instituciones y del Tesoro Público, programa "Ingresos Generales de la Nación", cuyos datos se exhiben al 4to nivel de desagregación según el manual del FMI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe de Finanzas Públicas Cuarto Trimestre 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

Si bien el documento establecido en este proceso como YER (fuente 1), aborda una parte de la información de el contraste entre las cifras estimadas originalmente y los valores reales, particularmente en el caso del contraste de los intereses pagados por la deuda, entre las cifras estimadas en el presupuesto y las cifras ejecutadas (Cuadro I.5.1, página 35), es el documento de apoyo al YER (fuente 2), el que contiene un mayor detalle de los componentes que interesan en esta evaluación. Sin embargo, este informe no aborda todos los core elements de la pregunta, por ello se ha calificado con una letra c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: EL hecho de que en la pregunta 14 la respuesta haya sido la letra "D" y en esta pregunta sea "C", corresponde a que la información de deuda en el informe de finanzas públicas del primer trimestre del año 2022 se encuentra desagregada (por ejemplo, entre deuda externa y doméstica).

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

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

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe de Finanzas Públicas Cuarto Trimestre 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

Si bien el documento establecido en este proceso como YER (fuente 1), aborda una parte de la información relativa al contraste entre las cifras estimadas originalmente y los valores reales, particularmente en el caso del contraste de los intereses pagados por la deuda, entre las cifras estimadas en el presupuesto y las cifras ejecutadas (Cuadro I.5.1, página 35), es el documento de apoyo al YER (fuente 2), el que contiene un mayor detalle de los componentes que interesan en esta evaluación.

Sin embargo, este informe no aborda todos los core elements de la pregunta, por ello se ha calificado con una letra c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

1) Informe de Finanzas Públicas Cuarto Trimestre 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas Cuarto Trimestre 2021, como documento de apoyo al YER considerado en esta evaluación, contiene en su página 30 (Cuadro I.1.1), una comparativa entre las proyecciones macroeconómicas contempladas en la ley de presupuestos, y los resultados obtenidos para el año en cada una de las variables macroeconómicas y fiscales. Se califica esta pregunta en la letra c, dado que existen algunos de los core elements evaluados que no se encuentran presentes en el documento (como el PIB nominal y la tasa de interés de Política Monetaria).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Inflation rate
Real GDP growth
Information beyond the core elements

Source:

1) Informe de Finanzas Públicas Cuarto Trimestre 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

El Informe de Finanzas Públicas Cuarto Trimestre 2021, como documento de apoyo al YER considerado en esta evaluación, contiene en su página 30 (Cuadro I.1.1), una comparativa entre las proyecciones macroeconómicas contempladas en la ley de presupuestos, y los resultados obtenidos para el año en cada una de las variables macroeconómicas y fiscales. Se califica esta pregunta en la letra c, dado que existen algunos de los core elements evaluados que no se encuentran presentes en el documento (como el PIB nominal y la tasa de interés de Política Monetaria).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe de Finanzas Públicas Cuarto Trimestre 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

No se contempla el análisis de los datos no financieros relacionados a insumos en el proyecto de ley de presupuestos, así como tampoco en los informes de fin de año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe de Finanzas Públicas Cuarto Trimestre 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

No es posible constatar las diferencias entre las estimaciones iniciales de información no financiera sobre resultados y aquellas efectivamente ejecutadas

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe de Finanzas Públicas Cuarto Trimestre 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

Comment:

No se aprecia en los documentos considerados en este proceso como YER, comparaciones sobre las diferencias en las estimaciones acerca de políticas que tengan el objetivo de beneficiar directamente las poblaciones más empobrecidas, y las cifras reales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**GUIDELINES:**

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

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

Source:

1) Informe de Finanzas Públicas del Primer Trimestre 2022
http://www.dipres.cl/598/articles-272692_Informe_PDF.pdf

2) Informe de Finanzas Públicas Cuarto Trimestre 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-264776_Informe_PDF.pdf

3) Informe del Estado de Operaciones del Gobierno General Trimestral - al Cuarto trimestre de 2021 (documento de apoyo)
http://www.dipres.cl/598/articles-266991_version_PDF.pdf

Comment:

En el Informe de Finanzas Públicas del Primer Trimestre 2022 se publica en distintos cuadros la información de los niveles efectivos de gastos de fondos extrapresupuestarios alcanzados en el año 2021, pero no se especifica en ningún lado, las diferencias entre dichas cifras y las originalmente estimadas en la ley de presupuestos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

1) Informe de Gestión Financiera del Estado 2021

<https://www.contraloria.cl/documents/451102/16430430/IGFE-y-Resumen+2021.rar/58587b07-8d74-02b2-255c-e3a52610dfcf>

<https://www.contraloria.cl/web/cgr/igfe> (sección IGFE)

Comment:

El "Financial Statement" que cumple con las características indicadas en las notas metodológicas de esta pregunta se publica de forma separada al Informe de fin de año (YER), dado que el organismo responsable de su elaboración no es el ejecutivo, sino que la SAI (Contraloría General de la República). Esta situación se da porque, de acuerdo a la ley orgánica de la SAI en Chile, una de sus principales funciones es llevar la Contabilidad de la Nación, cuestión que no le compete al ejecutivo (Ministerio de Hacienda - Dirección de Presupuestos).

Por tanto, el "Financial Statement" se encuentra contenido en el documento "Informe de Gestión Financiera del Estado (IGFE) 2021" de la Contraloría General de la República, y se encuentra disponible en el enlace citado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300

(<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

1) Buscador de informes de auditoría de la SAI de Chile
<https://www.contraloria.cl/web/cgr/informes-de-auditorias>

Comment:

Se constata que la Contraloría General de la República (SAI) desarrolló durante 2021 dos tipos de auditoría: de cumplimiento y financieras.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

1) Rendición de cuentas de la SAI (Contraloría General de la República)
<https://www.contraloria.cl/web/cgr/cuentas-publicas>

2) Informe Resultados de las auditorías 2021
https://www.contraloria.cl/documents/451102/2525603/Principales_Resultados_Auditoria_2020.pdf/db3e326e-4dba-c254-9f9d-6351a5d11f81

Comment:

La SAI no desarrolla un Audit Report que cumpla las características definidas en la sección 1 de la OBS. Asimismo, dentro de la reportabilidad

elaborada de la función fiscalizadora, no existe información respecto al porcentaje de los gastos que fueron auditados durante el año revisado.

Por esta razón, ante la falta de información precisa, se ha definido como respuesta la letra d).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

1) Informes de Auditoría de la SAI de Chile
<https://www.contraloria.cl/web/cgr/informes-de-auditorias>

Comment:

No existe información sobre auditorías realizadas en esta materia.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not

include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Comment:

La SAI de Chile no desarrolla un Audit Reports, que cumpla con las características de la metodología definida en la OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

No se evidencian informes que cumpla con las características requeridas en esta pregunta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit

results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

1) Reporte sobre Principales Resultados de Auditorías 2020

https://www.contraloria.cl/documents/451102/2525603/Principales_Resultados_Auditoria_2020.pdf/db3e326e-4dba-c254-9f9d-6351a5d11f81

Comment:

No se ha evidenciado algún reporte que indique un seguimiento a las recomendaciones y observaciones de la SAI de Chile en sus auditorías.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', *OECD Journal on Budgeting* 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Source:

1) Sitio web del Consejo Fiscal Autónomo
<https://www.cfachile.cl/>

2) Ley 21.148, crea el Consejo Fiscal Autónomo
<https://www.bcn.cl/leychile/navegar?idNorma=1129007>

Comment:

El Consejo Fiscal Autónomo es un organismo autónomo creado mediante la Ley N°21.148 del 16 de febrero de 2019, reemplazando al Consejo Fiscal Asesor que había sido creado mediante el Decreto N°545 del 30 de abril de 2013 del Ministerio de Hacienda. Este Consejo es de carácter técnico y consultivo, con personalidad jurídica y patrimonio propio y se relaciona con el Presidente de la República a través del Ministerio de Hacienda.

Entre sus principales funciones, según la ley 21.148, se constan las siguientes:

- a) Evaluar y monitorear el cálculo del ajuste cíclico de los ingresos efectivos efectuado por la Dirección de Presupuestos, según la metodología, procedimientos y demás normas establecidas por el Ministerio de Hacienda, de conformidad con el artículo 10 del decreto ley N° 1.263, de 1975, del Ministerio de Hacienda, orgánico de Administración Financiera del Estado.
- b) Participar como observador en los procedimientos establecidos para recabar la opinión de expertos independientes sobre los factores que determinen el nivel de tendencia de los ingresos y gastos del Gobierno Central, de conformidad con lo establecido en el inciso tercero del artículo 10 del decreto ley N° 1.263, de 1975, del Ministerio de Hacienda, orgánico de Administración Financiera del Estado, y revisar dichos cálculos y manifestar su opinión sobre los mismos.
- c) Formular observaciones y proponer al Ministerio de Hacienda cambios metodológicos y procedimentales para el cálculo del Balance Estructural.
- d) Manifestar su opinión sobre eventuales desviaciones del cumplimiento de las metas de Balance Estructural y proponer medidas de mitigación.
- e) Evaluar la sostenibilidad de mediano y largo plazo de las finanzas públicas y difundir los resultados de sus evaluaciones.
- f) Asesorar al Ministerio de Hacienda en las materias fiscales que éste le encomiende de manera expresa y que tengan relación con su objeto.
- g) Realizar informes en relación con los estudios, análisis y otros temas que le competan de acuerdo a esta ley, los que deberán elaborarse en soporte digital. El Consejo enviará copia de tales informes a la Comisión de Hacienda de la Cámara de Diputados y del Senado, dentro del plazo de cinco días hábiles contado desde su elaboración.
- h) Contratar los estudios y asesorías que se requieran para el cumplimiento de sus funciones.
- i) Proponer al Ministro de Hacienda, una vez al año, los nombres de los integrantes de los comités consultivos del precio de referencia del cobre y del Producto Interno Bruto tendencial que ocuparán los cupos que por alguna razón hayan quedado vacantes.

Debido a la envergadura de estas funciones, y a la necesidad que el Consejo Fiscal Autónomo desarrolle vez una función de garante de los niveles de transparencia fiscal del Estado, de acuerdo a discusiones planteadas en la agenda pública, se considera entonces que pese a cumplir la condición de autonomía, necesita mayores recursos para realizar sus tareas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent

forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Source:

1) Sección Publicaciones del Sitio web del Consejo Fiscal Autónomo
<https://www.cfachile.cl/publicaciones/informes-del-cfa>

2) Ley 21.148, crea el Consejo Fiscal Autónomo
<https://www.bcn.cl/leychile/navegar?idNorma=1129007>

3) Pronunciamiento de la Contraloría General sobre rol evaluador del CFA respecto a los ingresos efectivos del Gobierno Central
<https://www.cfachile.cl/acerca-del-consejo/funciones-y-atribuciones/respuesta-de-la-contraloria-general-de-la-republica-sobre-el-sentido-y-alcance>

Comment:

En línea con la evaluación OBS 2021, se plantea lo siguiente:

Tal como se indica en la Ley 21.147, el Consejo Fiscal Autónomo tiene como función, entre otras cosas, las siguientes:

- a) Evaluar y monitorear el cálculo del ajuste cíclico de los ingresos efectivos efectuado por la Dirección de Presupuestos, según la metodología, procedimientos y demás normas establecidas por el Ministerio de Hacienda;
- b) Participar como observador en los procedimientos establecidos para recabar la opinión de expertos independientes sobre los factores que determinen el nivel de tendencia de los ingresos y gastos del Gobierno Central;
- c) Formular observaciones y proponer al Ministerio de Hacienda cambios metodológicos y procedimentales para el cálculo del Balance Estructural.
- d) Manifestar su opinión sobre eventuales desviaciones del cumplimiento de las metas de Balance Estructural y proponer medidas de mitigación.
- e) Evaluar la sostenibilidad de mediano y largo plazo de las finanzas públicas y difundir los resultados de sus evaluaciones.

Adicionalmente, a raíz de una solicitud de pronunciamiento hecha por el mismo Consejo Fiscal Asesor a la Contraloría General de la República, mediante oficio Ordinario N° 13 del 8 de octubre de 2019, donde dicho Consejo consulta si está dentro del marco de sus atribuciones el hecho de pronunciarse sobre las estimaciones de ingresos efectivos del Gobierno Central por parte la DIPRES. En su respuesta, la Contraloría indica que sí se entiende como parte de sus competencias dicha función.

En base a estos antecedentes, tanto la norma como el dictamen del órgano contralor, han establecido explícitamente un rol más bien de evaluador, observador, y formulador de propuestas de mejora a las estimaciones y proyecciones de ingresos, gastos y balances en el marco del modelo de balance estructural que lleva a cabo Chile para la sostenibilidad de sus Finanzas Públicas. Sin embargo, dentro de este rol evaluador y observador, es perfectamente factible que dicho Consejo pueda desarrollar sus propias estimaciones de ingresos y gastos como un elemento adicional en sus conclusiones y evaluaciones.

Sin embargo, de acuerdo a lo publicado en su sitio web, el Consejo Fiscal Asesor ha desarrollado publicaciones (estudios y notas técnicas), más bien enfocadas a propiciar análisis de las metodologías aplicadas, sus ventajas y desventajas, y a pronunciarse en general sobre las dificultades o desafíos de la metodología actual de estimación, y sus recomendaciones. Pero aún no ha publicado estimaciones propias, ni tampoco se ha pronunciado sobre las estimaciones de ingresos efectivos del gobierno en el marco de algún proyecto de Ley de Presupuestos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

1) Sección Publicaciones del Sitio web del Consejo Fiscal Autónomo
<https://www.cfachile.cl/publicaciones/informes-del-cfa>

2) Ley 21.148, crea el Consejo Fiscal Autónomo
<https://www.bcn.cl/leychile/navegar?idNorma=1129007>

Comment:

En línea con lo especificado en la evaluación OBS 2021, tal como se indica en la Ley 21.147, el Consejo Fiscal Autónomo tiene como función, entre otras cosas, las siguientes:

- a) Participar como observador en los procedimientos establecidos para recabar la opinión de expertos independientes sobre los factores que determinen el nivel de tendencia de los ingresos y gastos del Gobierno Central;
- b) Formular observaciones y proponer al Ministerio de Hacienda cambios metodológicos y procedimentales para el cálculo del Balance Estructural.
- c) Manifiestar su opinión sobre eventuales desviaciones del cumplimiento de las metas de Balance Estructural y proponer medidas de mitigación.
- d) Evaluar la sostenibilidad de mediano y largo plazo de las finanzas públicas y difundir los resultados de sus evaluaciones.

Adicionalmente, a raíz de una solicitud de pronunciamiento hecha por el mismo Consejo Fiscal Asesor a la Contraloría General de la República, mediante oficio Ordinario N° 13 del 8 de octubre de 2019, respecto del marco de sus atribuciones de dicho Consejo, en su respuesta, la Contraloría indica que se entiende como parte de sus competencias la evaluación de las estimaciones de ingresos, gastos y balance del gobierno central, para asegurar el desarrollo de una política fiscal responsable.

En base a estos antecedentes, se aprecia que tanto la norma como el dictamen del órgano contralor, han establecido explícitamente un rol más bien de evaluador, observador, y formulador de propuestas de mejora a las estimaciones y gastos y balances en el marco del modelo de balance estructural que lleva a cabo Chile para la sostenibilidad de sus Finanzas Públicas. Sin perjuicio de ello, en el contexto de ese rol evaluador, es perfectamente posible que dicho Consejo elabore sus propias estimaciones del gasto fiscal, así como de las propuestas de nuevas políticas públicas y su impacto en el mediano o largo plazo en el balance estructural.

En base a lo publicado en el sitio web, el CFA no ha publicado ningún documento que incluye una estimación propia de los costos de las nuevas políticas fiscales y su impacto en el Presupuesto de la Nación y en la sostenibilidad fiscal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

a. Frequently (i.e., five times or more).

Source:

<https://www.cfachile.cl/publicaciones/presentaciones-del-cfa>

Comment:

En el año 2022, el CFA realizó presentaciones en al menos 6 audiencias ante la Comisión Mixta de Presupuestos y Comisión de Hacienda del Congreso, según consta en la página web del Consejo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer “c” applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, but does not approve recommendations for the budget. Answer “d” applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature’s debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

Source:

1) Bitácora de temas estudiados por la Comisión
https://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=367&tipo_comision=10

Comment:

No existe una práctica estructural en el Congreso de debatir, previamente a la presentación de la propuesta de presupuesto del Ejecutivo, la política presupuestaria, ni tampoco una norma que la establezca.

Asimismo, para el periodo presupuestario analizado (2023), de acuerdo a la información publicada en la Bitácora de temas estudiados por la Comisión Especial Mixta de Presupuestos (fuente 1), se evidencia que no se gestó ninguna audiencia donde se debatiera previamente temas presupuestarios antes de la presentación de la ley de presupuestos 2023 (primera semana de octubre). De hecho, se generó una audiencia en el mes de septiembre de 2022 con el staff del Consejo Fiscal Autónomo, pero dicha reunión versó más bien de las funciones desarrolladas por esa IFI en el marco de su mandato, más que de abordaje de temáticas de la política presupuestaria.

Esto representa una práctica distinta a lo examinado en la ronda de 2021, donde los efectos de la pandemia jugaron un rol en la discusión de los fundamentos de la política presupuestaria previo a que se presentara la propuesta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive’s Budget Proposal. International good practice recommends that the Executive’s Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive’s Budget Proposal in a timely manner on more than one occasion in the last three years, then “d” will be the appropriate answer.

To answer “a,” the legislature must receive the Executive’s Budget Proposal at least three months in advance of the start of the budget year. Answer “b” applies if the legislature receives the Executive’s Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer “c” applies if the legislature receives the Executive’s Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer “d” applies if the legislature does not receive the Executive’s Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

1) Artículo 67 de la Constitución Política de la República. <http://www.leychile.cl/Navegar?idNorma=242302> (<http://www.leychile.cl/Navegar?idNorma=242302>)

2) Bitácora del Proyecto de Ley de Presupuestos 2023 (EBP) al Congreso
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

Comment:

De acuerdo con la Carta Fundamental, el EBP debe ser presentado con al menos 3 meses de anticipación al inicio del año fiscal. Por eso, normalmente se presenta ante el Congreso el día 30 de septiembre.

En base a la bitácora de tramitación del EBP 2023 (fuente 2), en el sitio web del Senado se aprecia que el proyecto del año presupuestario 2023 fue ingresado el 30/09/2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?**GUIDELINES:**

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

1) Norma Decreto Ley 1.263
(<http://www.leychile.cl/Navegar?idNorma=6536>)

2) Oficio con aprobación y despacho de la EBP 2023 al ejecutivo desde el parlamento:
a) <https://www.senado.cl/appsenado/index.php?mo=tramitacion&ac=getDocto&iddocto=31039&tipodoc=ofic>

b) <https://www.dipres.gob.cl/598/w3-article-295950.html>

3) Notas en prensa que dan cuenta del despacho de la EBP 2023:

a) <https://cooperativa.cl/noticias/economia/presupuesto/congreso-despacho-el-presupuesto-2023-con-foco-en-reactivacion/2022-11-29/190441.html>

b) <https://www.latercera.com/pulso/noticia/al-limite-del-plazo-congreso-despacha-a-ley-primer-presupuesto-del-gobierno-de-gabriel->

boric/7AN4IEUHKRAEDC4JDL5E77ZQFU/

c) <https://www.biobiochile.cl/noticias/nacional/chile/2022/11/29/senado-despacha-presupuesto-2023-tras-aprobar-informe-de-comision-mixta-y-cumple-con-el-plazo-legal.shtml>

d) <https://www.24horas.cl/actualidad/politica/senado-aprueba-informe-de-comision-mixta-y-despacha-ley-de-presupuesto>

Comment:

Según lo que establece el artículo 14 del N° Decreto Ley 1263, se indica que el Proyecto de Presupuesto deberá quedar totalmente tramitado en el Congreso a más tardar el 1° de diciembre del año anterior a su vigencia.

De acuerdo a las fuentes citadas, el EBP 2023 quedó aprobado y fue despachado desde el parlamento el día 29 de noviembre de 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

1) Artículo 67 Constitución Política de la República.

<http://www.leychile.cl/Navegar?idNorma=242302> (<http://www.leychile.cl/Navegar?idNorma=242302>)

Comment:

En línea con lo planteado en el proceso de la OBS 2021, la legislación vigente otorga atribuciones limitadas para modificar la propuesta de presupuesto de la nación. De acuerdo a lo establecido en el artículo 67 de la Constitución Política de la República, el Congreso Nacional no podrá aumentar ni disminuir la estimación de los ingresos y sólo podrá reducir los gastos contenidos en el proyecto de Ley de Presupuestos, salvo los que estén establecidos por leyes permanentes, es decir, aquellas normas que garantizan derechos y beneficios de carácter permanente en el tiempo hacia la población, independiente de las definiciones del gobierno de turno.

Por tanto, el Congreso solo puede modificar la propuesta de presupuestos en términos de reducir los gastos presupuestados, lo que constituye una atribución muy limitada en esta materia.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

1) Historial de Informes de la comisión mixta y subcomisiones de presupuestos del Congreso durante el proceso de tramitación de la EBP 2023:
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

2) Bitácora con indicaciones de parlamentarios a la EBP 2023 en su proceso de tramitación:
<https://www.senado.cl/appsenado/templates/presupuesto/indicaciones.php?proyid=15908&tipo=1>

3) Ejemplo de indicación 583:
https://www.senado.cl/appsenado/pdfjs/web/verpdfDobleNew.php?src2=1a9un08rvm6qmt25sl1trlbka6_archivo7453.pdf&src1=1a9un08rvm6qmt25sl1trlbka6_partida31.pdf&integra=&tipo=1&titulo=Partida%2031%20Gobieranos%20Regionales&numero=583&pagina=15&periodo=2023

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a

committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

1) Ley Orgánica del Congreso Nacional:

<https://www.leychile.cl/Navegar?idNorma=30289&idVersion=2016-01-05>

2) Integrantes de la Comisión Especial Mixta de Presupuestos:

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

3) Bitácora de tramitación de la EBP 2023:

https://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

4) Informe de la Comisión Especial Mixta de Presupuestos dirigido a la Cámara de Diputados para la discusión del primer trámite constitucional:

<https://www.senado.cl/appsenado/index.php?mo=tramitacion&ac=getDocto&iddocto=25217&tipodoc=info>

Comment:

De acuerdo al artículo 19 de la Ley Orgánica del Congreso Nacional, se establece que una comisión especial llamada Comisión Especial Mixta de Presupuestos se encargará de estudiar el proyecto de ley de presupuestos y emitir un informe con recomendaciones de aprobación o rechazo respecto de las distintas partidas contenidas en el proyecto presentado por el Ejecutivo.

Durante los 2 meses que dura la discusión parlamentaria del proyecto de Ley de Presupuestos, el tiempo más significativo permanece en la Comisión Mixta de Presupuestos, quien analiza en detalla todas las partidas del proyecto de ley y elabora los informes a partir de distintas subcomisiones que se crean para cumplir dicho cometido.

Para la discusión de la EBP 2023, la Comisión dio cuenta de la entrada de la EBP el día 03/10/2022, y demoró 44 días en despachar su informe final (13/11/2022), como es posible visualizar en las etapas transcurridas del proceso en la bitácora de tramitación del Proyecto de ley de Presupuestos 2023 (fuente 3)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget

(without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

1) Integración de las subcomisiones especiales mixtas de presupuesto:

https://www.senado.cl/site/presupuesto/Integracion_Subcomisiones.doc

2) Bitácora de las sesiones de la Quinta Subcomisión Mixta de Presupuestos

https://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=620&tipo_comision=10

3) Ejemplo de informe emitido por la quinta subcomisión mixta de presupuestos (partida Agricultura)

<https://www.senado.cl/appsenado/index.php?mo=documentos&ac=getDocto&proyid=25207&tipo=2>

4) Hitos de la tramitación de la EBP 2023:

https://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

Comment:

Junto con la constitución de una Comisión Especial Mixta de Presupuesto, se conforman 5 subcomisiones que se encargan de revisar sectorialmente la información ingresada por el ejecutivo para la EBP 2023.

Se ha seleccionado la Quinta Subcomisión Especial Mixta de Presupuestos para este análisis, pues es la que presentó mejor desempeño de acuerdo a los parámetros definidos en la metodología (más tiempo de estudio del presupuesto, y con publicación de informes). Esta subcomisión estuvo integrada por 5 parlamentarios en actividad, y se encargó de revisar los presupuestos obras públicas, energía, minería, transportes y agricultura..

De acuerdo a la bitácora de la subcomisión, su trabajo inició el 5 de octubre con una presentación de las autoridades del Ministerio de Energía, y culminó su trabajo con una sesión de análisis y votación de la partida del Ministerio de Agricultura (el día 7 de noviembre). Contabilizando el periodo completo de trabajo de revisión presupuestaria, es posible advertir que esta subcomisión trabajó más de un mes, y publicó debidamente en la bitácora, sus informes respectivos. Por esta razón, se elige como respuesta la letra a) de esta pregunta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and

recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

1) Ley Orgánica del Congreso Nacional de Chile
<https://www.leychile.cl/Navegar?idNorma=30289>

2) Bitácora ejemplo de los informes y sesiones realizados por la Primera Subcomisión Mixta de presupuestos
https://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=617&tipo_comision=10

Comment:

Según el artículo 19 de la Ley Orgánica del Congreso, se establece que la Comisión Mixta de Presupuestos puede mantenerse en funcionamiento para realizar un seguimiento de la ejecución de la Ley de Presupuestos durante el respectivo ejercicio presupuestario. Para este propósito, ésta se divide en Subcomisiones sectoriales, las que celebran sesiones para efectos de discutir la ley de presupuestos de los ministerios asociados a cada sector, y en sesiones puntuales, estudiar la ejecución del presupuesto de forma previa a la discusión de la nueva propuesta del Ejecutivo.

Tal como se observa en la bitácora ejemplo adjunta (fuente 2), la Primera Subcomisión de Presupuestos, durante el 2022, celebró mayormente sesiones para discutir los aspectos relativos a la ejecución presupuestaria de los ministerios relacionados a los Ministerios de Desarrollo Social, de la Mujer y Equidad de Género, del Ministerio de Economía, y del Ministerio de Hacienda, las cuales consistieron básicamente en presentaciones relativas a la ejecución presupuestaria de dichas carteras, y los parlamentarios plantearon dudas o inquietudes que fueron respondidas, compartiendo reflexiones y conclusiones. Sin embargo, no se emitieron informes desde la subcomisión con conclusiones y observaciones a partir de dichas sesiones. Por esta razón se eligió la respuesta c) para esta pregunta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:

1) Decreto de Ley 1.263

<http://www.leychile.cl/Navegar?idNorma=6536> (<http://www.leychile.cl/Navegar?idNorma=6536>)

2) Artículo 4° Ley N° 21.395 de Presupuestos del Sector Público, año 2023

http://www.dipres.cl/597/articles-266626_doc_pdf.pdf

3) Ejemplo decretos de modificación presupuestarias:

http://www.dipres.cl/597/articles-214787_doc_pdf.pdf (Programa Fondo de Innovación para la Competitividad, Subsecretaría de Economía y Empresas de menor tamaño)

Comment:

El artículo 26 del Decreto Ley 1263 (fuente 1) establece que las normas sobre traspasos, incrementos o reducciones y demás modificaciones presupuestarias serán establecidas por decreto en el mes de diciembre del año anterior a su vigencia. Estas normas podrán ser modificadas por decreto fundado durante el ejercicio presupuestario. Además, indica que "...sólo por ley podrá autorizarse la transferencia de fondos entre Ministerios, el traspaso a las diferentes partidas de la Ley de Presupuestos de aquellos recursos que, previamente, hayan sido traspasados desde ellas al Tesoro Público, aportes a las empresas del Estado, sean públicas o sociedades anónimas, no incluidas en dicha ley y la concesión de aporte fiscal a municipalidades."

Por otro lado, el artículo 4 de la ley 21.395 (fuente 2) establece indicaciones sobre algunos subtítulos de gasto que sólo pueden ser incrementados mediante leyes, así como otras limitaciones de otras partidas de gasto.

Debido a esto Chile sigue manteniendo un escenario intermedio: por un lado, la legislación actual exige, pero solo en algunos casos (como se indicó al final del párrafo anterior), que el Ejecutivo obtenga la aprobación del parlamento antes de transferir fondos; y por otro lado, la norma no establece limitaciones a las modificaciones y traspasos presupuestarios durante el año entre las distintas unidades administrativas, mediante decretos emitidos por el Ministerio de Hacienda, sin pasar por una revisión desde el Congreso, pero teniendo un control previo de legalidad a través de la Toma de Razón de la Contraloría General de la República. Por lo tanto, la normativa chilena entrega ciertos espacios de flexibilidad en la gestión de los recursos y sus modificaciones de presupuesto.

La calificación a esta pregunta corresponde a la letra c), en consistencia con el criterio aplicado en el proceso OBS 2021, sin embargo, se debe considerar que dicho literal dice relación más bien con casos en que, aun pese a que la normativa obliga que toda modificación presupuestaria pase por la autorización del Congreso, el Ejecutivo evada dicha obligación, y ejecute las modificaciones de igual manera antes de someterla a la discusión parlamentaria. Este no es el caso de Chile, pues en aquellas partidas de gasto que no presentan restricciones en sus modificaciones, la norma confiere la flexibilidad y atribuciones para que el ejecutivo realice tales cambios durante el año presupuestario, y por tanto, no es que el ejecutivo eluda el proceso de aprobación del parlamento, sino que la misma norma se lo permite. De todas maneras, se ha establecido mantener esta evaluación con letra c), de tal forma que la evaluación guarde consistencia con los criterios utilizados en otros países a partir de la implementación de la OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:

1) Decreto Ley 1.263
<https://www.leychile.cl/Navegar?idNorma=6536>

Comment:

Al igual que en la evaluación de la OBS 2021, se aplica el mismo criterio en el actual proceso.

De esta manera, es posible indicar que el artículo 26 y 28 del Decreto Ley 1.263 es el que más se acerca a definir un marco en la materia, y en él no se establece ningún tipo de requerimiento u obligación al ejecutivo para solicitar aprobación al parlamento respecto a mayores gastos explicados por excesos de ingresos percibidos en relación a lo presupuestado.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

1) Decreto Ley 1.263

<https://www.leychile.cl/Navegar?idNorma=6536>

2) Decreto instrucciones sobre modificaciones presupuestarias (flexibilidad presupuestaria) (EB 2021)

1) Decreto Ley 1.263

<https://www.leychile.cl/Navegar?idNorma=6536>

2) Oficio instrucciones específicas, que incluye algunas sobre modificaciones presupuestarias 2023

http://www.dipres.cl/597/articles-307141_doc_pdf.pdf

Comment:

El artículo 26 del Decreto Ley 1.263 (1) no establece ningún tipo de requerimiento u obligación al ejecutivo para solicitar aprobación al parlamento respecto a una contracción en los gastos explicados por disminuciones en los ingresos percibidos en relación a lo presupuestado, mas aún, especifica que el Ejecutivo puede hacer incrementos o reducciones y demás modificaciones presupuestarias mediante decretos supremos fundados, para los que no necesita aprobación del Congreso.

Adicionalmente, en el oficio 4 del 01 de febrero de 2023, referido a las instrucciones específicas sobre varias materias, entre ellas, sobre las modificaciones presupuestarias de la Ley de Presupuestos 2023, se establece una serie de disposiciones que rige a aquellas modificaciones presupuestarias que puede llevar a cabo el Ejecutivo mediante decreto exento emitido por el Ministerio de Hacienda. Sin perjuicio de ello, dichas modificaciones presupuestarias pueden estar sometidas al trámite de toma de razón, el cual implica un control previo de legalidad establecido en el marco jurídico y llevado a cabo por la Contraloría General de la República, pero no requieren ser revisadas por el Congreso

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not

publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Comment:

El Audit Report no se ha elaborado en Chile en el periodo analizado. Pese a ello, para mantener la consistencia metodológica entre países, se ha determinado calificar la pregunta con la letra d), en línea con lo evaluado en el OBS 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

1) Constitución Política de la República de Chile
<http://www.leychile.cl/Navegar?idNorma=242302> (<http://www.leychile.cl/Navegar?idNorma=242302>)

Comment:

La Constitución Política de la República señala que el Contralor General será designado por el Presidente de la República con acuerdo del Senado adoptado por los tres quintos de sus miembros en ejercicio, por un período de ocho años y no podrá ser designado para el período siguiente. Ello nos permite afirmar que el proceso garantiza la independencia del Contralor, al menos en su designación.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

1) Ley Orgánica Constitucional n° 10.336 que regula la Contraloría General de la República (SAI). <http://www.leychile.cl/Navegar?idNorma=26356>

Comment:

El artículo 6, inciso 2 de la ley 10.336, señala que: "La remoción del Contralor General y del Subcontralor corresponderá al Presidente de la República, previa resolución judicial firme tramitada en la forma establecida para los juicios de amovilidad que se siguen contra los Ministros de los Tribunales Superiores de Justicia y por las causales señaladas para los Ministros de la Corte Suprema"

Por lo tanto, en la remoción del Contralor deben intervenir el Poder Judicial, en las mismas condiciones que altos cargos de ministros de tribunales supremos.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs

to fulfill its mandate.

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

1) Ciclo presupuestario DIPRES
<https://www.dipres.gob.cl/598/w3-article-3699.html>

Comment:

La propuesta de presupuesto, si bien se elabora desde un inicio desde la SAI (así como todos los organismos públicos, lo cual es parte del proceso regular de formulación presupuestaria), es consolidada posteriormente por el ejecutivo, quien define el nivel de recursos que recibirá el organismo de control en el proyecto de ley, pasando luego a la discusión presupuestaria en el parlamento. De esta manera, quien determina en última instancia el presupuesto final es el Congreso (véase ciclo presupuestario citado en la fuente).

Por otro lado, periódicamente, se ha dado en la discusión pública la pertinencia de incrementar los recursos y las atribuciones de la SAI. Dejando de lado el tema de la eficiencia con que la Contraloría General de la República en Chile desarrolla su labor, la discusión pública ha estado progresivamente centrada en la falta de recursos del organismo y la necesidad de fortalecer su presupuesto y atribuciones. Más allá de este aspecto que es debatible, el presupuesto de la SAI ha ido perdiendo peso relativo en los últimos años, pasando de 0,8% del Presupuesto total de la nación en 2010, a menos del 0,5% del presupuesto total en 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

b. The SAI has significant discretion, but faces some limitations.

Source:

1) Ley Orgánica de Atribuciones de la Contraloría General de la República
[https://www.leychile.cl/Navegar?idNorma=18995&idVersion=\(texto refundido\)](https://www.leychile.cl/Navegar?idNorma=18995&idVersion=(texto%20refundido))

Comment:

El artículo 1 de la Ley Orgánica de la CGR establece que "la Contraloría General de la República, independiente de todos los Ministerios, autoridades

y oficinas del Estado, tendrá por objeto fiscalizar el debido ingreso e inversión de los fondos del Fisco, de las Municipalidades, de la Beneficencia Pública y de los otros Servicios que determinen las leyes".

Por otra parte, el artículo 21 a) indica que "El Contralor General establecerá las normas que regularán la forma, el plazo y las modalidades de las auditorías que le corresponda efectuar al organismo fiscalizador".

Sin embargo, el artículo 21 b), en su inciso 2º, establece que "La Contraloría General, con motivo del control de legalidad o de las auditorías, no podrá evaluar los aspectos de mérito o de conveniencia de las decisiones políticas o administrativas". Esta prerrogativa, ha generado discusión en la administración del Estado en los últimos años, pues en base a este precepto, el Ejecutivo ha argumentado permanentemente que la Contraloría no debiese realizar auditorías que midan el desempeño de los organismos públicos, lo cual desmiente el órgano contralor en base a lo indicado en otros cuerpos legales. Este escenario ha generado distintas corrientes de interpretación que aún no han sido dilucidadas claramente.

Por tanto, la existencia de la prerrogativa anteriormente señalada, produce el efecto de que hasta el día de hoy no se ha zanjado la discusión respecto a las atribuciones de la CGR para medir el desempeño de las políticas y programas públicos llevados adelante por el Ejecutivo, razón por la cual se ha calificado esta pregunta con la letra (b).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

1) Buscador de informes de auditoría
<https://www.contraloria.cl/web/cgr/informes-de-auditoria>

Comment:

En la Contraloría General de la República - SAI en Chile - existe una Unidad de Auditoría Interna que lleva a cabo auditorías a los distintos procesos internos relativos a las funciones del organismo, incluyendo a las áreas de auditoría y otras de apoyo, sin embargo, estas auditorías están descontinuadas, y no es posible encontrarlas en el portal de búsqueda.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

1) Agenda virtual del Contralor General
<https://www.contraloria.cl/web/cgr/accontralorportalcgr>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of

consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Esquema general del ciclo presupuestario en Chile
<https://www.dipres.gob.cl/598/w3-article-3699.html>

2) Ley 20.500 SOBRE ASOCIACIONES Y PARTICIPACIÓN CIUDADANA EN LA GESTIÓN PÚBLICA
<https://www.bcn.cl/leychile/navegar?idNorma=1023143>

Comment:

De acuerdo a la información oficial de las etapas del ciclo presupuestario, publicado por DIPRES, no se contempla entre las actividades desarrolladas en la etapa de Formulación (anterior al ingreso de la EBP al Congreso para su discusión) vinculaciones con grupos de interés de la sociedad civil con el objeto de intercambiar y recoger opiniones de éstos que sirvan y sean vinculantes para la EBP.

Lo único que se acerca en esta materia es lo que se contempla en la ley 20.500 sobre participación ciudadana, cuyo cuerpo normativo establece que las instituciones públicas deberán crear Consejos de la Sociedad Civil (COSOC), sin embargo, dicho cuerpo legal no establece obligatoriedad sobre las materias que debe reportar la entidad pública a dicho consejo, por lo que habitualmente no se establece dentro de las temáticas a abordar con el COSOC los ámbitos financieros del organismo público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially

vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

1) Esquema general del ciclo presupuestario en Chile
(<http://www.dipres.gob.cl/598/w3-article-3699.html>)

2) Ley 20.500 SOBRE ASOCIACIONES Y PARTICIPACIÓN CIUDADANA EN LA GESTIÓN PÚBLICA
<https://www.bcn.cl/leychile/navegar?idNorma=1023143>

Comment:

De acuerdo a la información oficial de las etapas del ciclo presupuestario, publicado por DIPRES, no se contempla entre las actividades desarrolladas en la etapa de Formulación (anterior al ingreso de la EBP al Congreso para su discusión) vinculaciones con grupos de interés de la sociedad civil con el objeto de intercambiar y recoger opiniones de éstos que sirvan y sean vinculantes para la EBP.

Lo único que se acerca en esta materia es lo que se contempla en la ley 20.500 sobre participación ciudadana, cuyo cuerpo normativo establece que las instituciones públicas deberán crear Consejos de la Sociedad Civil (COSOC), sin embargo, dicho cuerpo legal no establece obligatoriedad sobre las materias que debe reportar la entidad pública a dicho consejo, por lo que habitualmente no se establece dentro de las temáticas a abordar con el COSOC los ámbitos financieros del organismo público

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the

depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Esquema general del ciclo presupuestario en Chile
(<http://www.dipres.gob.cl/598/w3-article-3699.html>)

2) Ley 20.500 SOBRE ASOCIACIONES Y PARTICIPACIÓN CIUDADANA EN LA GESTIÓN PÚBLICA
<https://www.bcn.cl/leychile/navegar?idNorma=1023143>

Comment:

De acuerdo a la información oficial de las etapas del ciclo presupuestario, publicado por DIPRES, no se contempla entre las actividades desarrolladas en la etapa de Formulación (anterior al ingreso de la EBP al Congreso para su discusión) vinculaciones con grupos de interés de la sociedad civil con el objeto de intercambiar y recoger opiniones de éstos que sirvan y sean vinculantes para la EBP.

Lo único que se acerca en esta materia es lo que se contempla en la ley 20.500 sobre participación ciudadana, cuyo cuerpo normativo establece que las instituciones públicas deberán crear Consejos de la Sociedad Civil (COSOC), sin embargo, dicho cuerpo legal no establece obligatoriedad sobre las materias que debe reportar la entidad pública a dicho consejo, por lo que habitualmente no se establece dentro de las temáticas a abordar con el COSOC los ámbitos financieros del organismo público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges,

procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Instructivo de Participación Ciudadana en la Gestión Pública.
<https://msgg.gob.cl/wp/wp-content/uploads/2022/09/Instructivo-de-Participacio%CC%81n-Ciudadana.pdf>

Comment:

Históricamente, el Ejecutivo no ha contemplado directamente durante la etapa de ejecución del Presupuesto, alguna instancia o mecanismo de participación formalizada para recoger feedback ciudadano. No obstante, tal como fue identificado en el proceso de la OBS 2021, en 2020 el Ministerio de Hacienda conformó la Comisión de Gasto Público, que tuvo como objetivo desarrollar propuestas para la mejorar la Transparencia, Calidad e Impacto del Gasto Público. Sin embargo, dicha comisión fue designada sin una convocatoria abierta, y dejó de funcionar en enero de 2023, al alero de la entrega de su informe final.

Por otro lado, en agosto de 2022, el Ejecutivo elaboró el oficio N° 7 de agosto de 2022 (fuente 1), en el cual se impartieron instrucciones generales para potenciar los procesos de participación ciudadana en la gestión pública, dentro de los cuales se especificó la opción de generar Presupuestos Participativos como uno de los mecanismos válidos para el involucramiento de la ciudadanía en el presupuesto de cada institución pública. Sin embargo, a la fecha de corte de información de este proceso, no se ha identificado ningún informe de resultado de la implementación del citado oficio, que contenga el estado de implementación efectiva de las instrucciones señaladas.

Asimismo, cabe consignar que se ha identificado, a partir de información proveniente desde la Dirección de Presupuestos del Ministerio de Hacienda, que durante el primer semestre de 2023 se está llevando adelante el diseño de un Programa de Fortalecimiento de los Consejos de la Sociedad Civil (COSOC), que busca potenciar las capacidades de dichos organismos para su involucramiento y participación efectiva en las distintas etapas del ciclo presupuestario de las entidades públicas. Esto podría favorecer la evaluación del país en el ámbito de participación ciudadana, pero dado el periodo de corte de la información de este proceso OBS 2023, no se podrá considerar como elemento para la evaluación de la dimensión de participación de la encuesta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

1) Instructivo de Participación Ciudadana en la Gestión Pública.
<https://msgg.gob.cl/wp/wp-content/uploads/2022/09/Instructivo-de-Participacio%CC%81n-Ciudadana.pdf>

Comment:

A partir de lo recogido en la evaluación de la pregunta anterior, si bien se generó un instructivo de participación ciudadana en la gestión pública desde el Ejecutivo (fuente 1), éste considera elementos acotados de mecanismos de participación ciudadana en el presupuesto de los servicios públicos, y además, no se logró identificar informes y evidencias que dieran cuenta de la implementación efectiva de las acciones y medidas de participación de las instituciones, por lo que se evalúa con una letra b) esta pregunta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than

the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Instructivo de Participación Ciudadana en la Gestión Pública.

<https://msgg.gob.cl/wp/wp-content/uploads/2022/09/Instructivo-de-Participacio%CC%81n-Ciudadana.pdf>

Comment:

En base a lo expuesto en las respuestas a las preguntas 128 y 129, debido a la falta de antecedentes que permitan evidenciar los mecanismos e instancias efectivas de participación ejecutadas en las instituciones públicas, no es posible calificar los tópicos abordados en las instancias de participación llevadas adelante.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

- 1. Purpose**
- 2. Scope**
- 3. Constraints**
- 4. Intended outcomes**
- 5. Process and timeline**

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Tal como se analizó anteriormente, el Ejecutivo no contempla durante la etapa de ejecución del Presupuesto, alguna instancia de participación formalizada para recoger feedback ciudadano. De esta manera, tampoco se evidencia el establecimiento de procesos de participación ciudadana en instancias de evaluación presupuestaria de los organismos públicos.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Esquema general del ciclo presupuestario en Chile
<https://www.dipres.gob.cl/598/w3-article-3699.html>

2) Ley 20.500 SOBRE ASOCIACIONES Y PARTICIPACIÓN CIUDADANA EN LA GESTIÓN PÚBLICA
<https://www.bcn.cl/leychile/navegar?idNorma=1023143>

Comment:

Tal como se analizó en la pregunta 125, de acuerdo a la información oficial de las etapas del ciclo presupuestario, publicado por DIPRES, no se contempla entre las actividades desarrolladas en la etapa de Formulación (anterior al ingreso de la EBP al Congreso para su discusión) vinculaciones con grupos de interés de la sociedad civil con el objeto de intercambiar y recoger opiniones de éstos que sirvan y sean vinculantes para la EBP.

Por otro lado, la ley 20.500 sobre participación ciudadana, establece que las instituciones públicas deberán crear Consejos de la Sociedad Civil (COSOC), sin embargo, dicho cuerpo legal no establece obligatoriedad sobre las materias que se debe reportar la entidad pública a dicho consejo, por lo que habitualmente no se establece dentro de las temáticas a abordar con el COSOC los ámbitos presupuestarios del organismo público.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*

- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Instructivo de Participación Ciudadana en la Gestión Pública.
<https://msgg.gob.cl/wp/wp-content/uploads/2022/09/Instructivo-de-Participacio%CC%81n-Ciudadana.pdf>

Comment:

Tal como se indicó en la pregunta 128, no fue posible al cierre del año 2022, identificar mecanismos de participación implementados para involucrar a la ciudadanía durante el proceso de ejecución del presupuesto.

Pese a ello, el oficio N° 7 de agosto de 2022 (fuente 1), impartió instrucciones generales para potenciar los procesos de participación ciudadana en la gestión pública, dentro de los cuales se especificó la opción de generar Presupuestos Participativos como uno de los mecanismos válidos para el involucramiento de la ciudadanía en el presupuesto de cada institución pública. Sin embargo, a la fecha de corte de información de este proceso, no se ha identificado ningún informe de resultado de la implementación del citado oficio, que contenga el estado de implementación efectiva de las instrucciones señaladas.

Por último, cabe consignar que se ha identificado, a partir de información proveniente desde la Dirección de Presupuestos del Ministerio de Hacienda, que durante el primer semestre de 2023 se está llevando adelante el diseño de un Programa de Fortalecimiento de los Consejos de la Sociedad Civil (COSOC), que busca potenciar las capacidades de dichos organismos para su involucramiento y participación efectiva en las distintas etapas del ciclo presupuestario de las entidades públicas. Esto podría favorecer la evaluación del país en el ámbito de participación ciudadana, pero dado el periodo de corte de la información de este proceso OBS 2023, no se podrá considerar como elemento para la evaluación de la dimensión de participación de la encuesta.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

1) Esquema general del ciclo presupuestario en Chile
<https://www.dipres.gob.cl/598/w3-article-3699.html>

Comment:

El Ejecutivo no contempla formalmente durante la etapa de formulación presupuestaria, alguna instancia de participación formalizada para recoger feedback ciudadano. Revisar respuesta proporcionada a pregunta 125.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Instructivo de Participación Ciudadana en la Gestión Pública.

<https://msgg.gob.cl/wp/wp-content/uploads/2022/09/Instructivo-de-Participacio%CC%81n-Ciudadana.pdf>

Comment:

Tal como se revisó en la pregunta 128, el Ejecutivo no contempla dentro de la programación oficial de las distintas etapas del ciclo presupuestario, instancias formales de participación ciudadana en el presupuesto. Pese a ello, en agosto de 2022, el Ejecutivo elaboró el oficio N° 7 de agosto de 2022 (fuente 1), en el cual se impartieron instrucciones generales para potenciar los procesos de participación ciudadana en la gestión pública, dentro de los cuales se especificó la opción de generar Presupuestos Participativos como uno de los mecanismos válidos para el involucramiento de la ciudadanía en el presupuesto de cada institución pública. Sin embargo, a la fecha de corte de información de este proceso, no se ha identificado ningún informe de resultado de la implementación del citado oficio, que contenga el estado de implementación efectiva de las instrucciones señaladas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those*

alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

1) Documento explicativo del proceso de tramitación de la ley de presupuesto en la Cámara de Diputados
https://www.camara.cl/formacion_ciudadana/doc/ley_presupuesto.docx

2) Ejemplo de audiencia pública en el Congreso, en el contexto de la discusión del presupuesto en Educación
https://www.senado.cl/appsenado/index.php?mo=comisiones&ac=sesiones_celebradas&idcomision=619&tipo=3&legi=0&ano=2022&desde=0&hasta=0&comi_nombre=Cuarta%20Subcomisi%C3%B3n%20Mixta%20de%20Presupuestos%20&idsesion=18381&idpunto=%SESIONES_CELEBRADAS.IDPUNTO%&fecha=26/10/2022&inicio=17:00&termino=20:30&lugar=Sala%20Pedro%20Montt,%20BCN&listado=2

Comment:

Si bien se desarrollan en el Congreso Nacional audiencias públicas donde cualquier miembro de la sociedad civil y ciudadano puede participar en calidad de oyente, o de invitado a presentar, no existe evidencia de la implementación de canales formales o establecidos para recoger las opiniones, consultas o requerimientos de los ciudadanos en el proceso de discusión parlamentaria, de forma permanente.

En link 1), se observa un documento explicativo de la Cámara de Diputados, donde se explicita las etapas del proceso de tramitación de la ley de presupuestos en el Congreso, y en dicho informe no se reconoce alguna actividad que tenga como propósito recoger los comentarios de la ciudadanía como input del proceso de discusión.

En link 2, se aprecia un ejemplo de una sesión de discusión del presupuesto 2023 del Ministerio de Educación, donde se evidencia en el listado de invitados la participación de algunos miembros de la sociedad civil, y especialmente de entidades académicas, y en base a la descripción de los hechos relevantes de la reunión, se plantea la participación y exposición de planteamientos específicos por parte de los representantes de las organizaciones mencionadas, sin embargo, no se aprecia un registro formalizado que canalice dichas inquietudes, sobre el cual se pueda realizar una trazabilidad y dar respuesta posteriormente a los requerimientos levantados.

Por último, el ejemplo antes citado demuestra que las audiencias de discusión del presupuesto están abiertas para ciertos grupos específicos o partes interesadas sobre la temática a discutir, donde son invitados al debate, pero no se configuran como audiencias públicas en que sean invitadas ampliamente las organizaciones de la sociedad civil a debatir sobre los temas abordados en la propuesta del ejecutivo.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Source:

1) Documento explicativo del proceso de tramitación de la ley de presupuesto en la Cámara de Diputados
https://www.camara.cl/formacion_ciudadana/doc/ley_presupuesto.docx

2) Ejemplo de audiencia pública en el Congreso, en el contexto de la discusión del presupuesto en Educación
https://www.senado.cl/appsenado/index.php?mo=comisiones&ac=sesiones_celebradas&idcomision=619&tipo=3&legi=0&ano=2022&desde=0&hasta=0&comi_nombre=Cuarta%20Subcomisi%C3%B3n%20Mixta%20de%20Presupuestos%20&idsesion=18381&idpunto=%SESIONES_CELEBRADAS.IDPUNTO%&fecha=26/10/2022&inicio=17:00&termino=20:30&lugar=Sala%20Pedro%20Montt,%20BCN&listado=2

Comment:

Cabe en primer lugar consignar, que en base a lo evaluado en la pregunta anterior, que las audiencias públicas del Congreso involucran a actores de la sociedad civil focalizados, sin que se hayan aplicado necesariamente convocatorias o llamados públicos de participación abierta de la ciudadanía, mediante mecanismos formales. Sin embargo, las audiencias realizadas permiten el ingreso de cualquier persona que requiera participar como oyente de la discusión.

En base al ejemplo analizado, es posible identificar en la fuente 2, se aprecia que en general los tópicos analizados responder a cuestiones como: la entrega de los servicios de educación y su financiamiento, la inversión pública en el sector, y las políticas de gasto sectoriales involucradas en la cartera, no abarcando otros tópicos dentro de los claves considerados en la metodología.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) Documento explicativo del proceso de tramitación de la ley de presupuesto en la Cámara de Diputados
https://www.camara.cl/formacion_ciudadana/doc/ley_presupuesto.docx

2) Bitácora de tramitación del proyecto de ley de presupuestos 2023, y bitácora de tramitación de la Cuarta Subcomisión de Presupuestos (temas de educación, cultura y patrimonio):
http://www.senado.cl/appsenado/templates/tramitacion/index.php?boletin_ini=15383-05

https://www.senado.cl/appsenado/index.php?mo=comisiones&ac=ficha&id=619&tipo_comision=10

3) Ejemplo de audiencia pública en el Congreso, en el contexto de la discusión del presupuesto en Educación (Representantes de Universidades y Centros de Formación Técnica)

https://www.senado.cl/appsenado/index.php?mo=comisiones&ac=sesiones_celebradas&idcomision=619&tipo=3&legi=0&ano=2022&desde=0&hasta=0&comi_nombre=Cuarta%20Subcomisi%C3%B3n%20Mixta%20de%20Presupuestos%20&idsesion=18381&idpunto=%SESIONES_CELEBRADAS.IDPUNTO%&fecha=26/10/2022&inicio=17:00&termino=20:30&lugar=Sala%20Pedro%20Montt,%20BCN&listado=2

Comment:

Cabe consignar que, en base a lo evaluado en la pregunta anterior, las audiencias públicas del Congreso involucran a actores de la sociedad civil focalizados, sin que se hayan aplicado necesariamente convocatorias o llamados públicos de participación abierta de la ciudadanía, mediante mecanismos formales. Sin embargo, las audiencias realizadas permiten el ingreso de cualquier persona que requiera participar como oyente de la discusión.

Por otro lado, en base al ejemplo analizado (fuente 3), es posible apreciar que como resultado de la audiencia pública de representantes de universidades y centros de formación técnica en el marco de la discusión del presupuesto 2023 de la partida de educación, no se presenta información o reportes que den cuenta sobre cómo fueron utilizados los aportes presentados en dicha audiencia. Asimismo, ni en la bitácora de tramitación de la subcomisión que abordó el presupuesto en educación, ni tampoco en los reportes generales publicados en la bitácora de tramitación del proyecto de ley de presupuestos (fuente 2), se encuentra publicado un reporte que especifique cómo se utilizaron el conjunto total de insumos proporcionados por las organizaciones de la sociedad civil en las audiencias de discusión del presupuesto.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

En Chile, no se desarrolla un AR a las cuentas fiscales y presupuestarias, que cumpla las características definidas para el OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

1) Formulario de sugerencias de fiscalización en línea:

<https://www.contraloria.cl/web/cgr/sugerir-una-fiscalizacion1>

2) Formulario de denuncias en línea:

<https://www.contraloria.cl/web/cgr/denunciar-en-linea3>

3) Comunidad contralores ciudadanos

<https://www.contraloria.cl/contraloresciudadanos/accounts/login/?next=/contraloresciudadanos/>

Comment:

El principal mecanismo formal de interacción con ciudadanos está adjunto en el link, y corresponde a un formulario web en el sitio www.contraloria.cl, donde cualquier ciudadano puede sugerir alguna fiscalización, en alguna materia en particular, programa o institución, en la medida que respalde su propuesta al órgano contralor. Además, también dispone de formulario en línea para recibir denuncias de hechos irregulares cometidos por funcionarios públicos o entidades sometidas a la fiscalización de la SAI, los cuales pueden ser investigados en el año en curso para determinar la veracidad de los hechos y establecer las responsabilidades respectivas.

Por otro lado, la SAI dispone desde el 2018 una comunidad de contralores ciudadanos, con la cual pudo crear espacios de participación relacionados con la calidad de las denuncias ciudadanas, difundir información y actividades organizadas por el Centro de Estudios de la Administración (CEA), y promover la interacción y formación entre los ciudadanos.

De acuerdo a la información publicada por la Contraloría, esta Comunidad ha colaborado positivamente en la planificación de materias a fiscalizar por el ente contralor y diversas actividades virtuales voluntarias, entre otras.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

1) Última cuenta pública disponible del año 2021 (presentada en mayo de 2022):
<https://www.contraloria.cl/documents/451102/16170241/Cuenta+CGR+2022/38151fc5-cff6-3dfe-fade-c27fd0a5316c>

Comment:

De acuerdo al último informe de la cuenta pública presentado en la fuente 1, se aprecia en la página 13 y 14, que se exponen los productos y actividades de fiscalización que se derivaron a partir de las denuncias ciudadanas, sin indicar más detalles respecto de qué materias trataban esas sugerencias y denuncias, ni menos un listado de las opiniones recibidas. De esta manera, no se expone un detalle de cómo fueron utilizados los input de los ciudadanos en cada una de dichas actividades de fiscalización.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

1) Portal Contraloría, sección "Atención Ciudadana"
<https://www.contraloria.cl/web/cgr/denunciar-en-linea3>

Comment:

La SAI solo dispone de formularios de denuncia y sugerencias de fiscalizaciones, más el acceso a otras plataformas informativas a los ciudadanos, pero no ha generado mecanismos formales explícitos para que el público pueda contribuir como entrevistados y testigos clave en el marco de una investigación en curso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree