

# Open Budget Survey 2023

Questionnaire

Costa Rica

May 2024

# Country Questionnaire: Costa Rica

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

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

**Answer:**

FY 2023

**Source:**

-Procuraduría General de la República. Ley de la Administración Financiera de la República y Presupuestos Públicos: Título II: Principios y Disposiciones Generales de Administración Financiera. Artículo 5, Inciso d:  
[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

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

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

**Answer:**

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:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:  
<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

A diferencia de las consultas anteriores, para esta consulta si se produce y publica el PBS (avance):

-2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027

La fecha de última modificación el 6 de mayo de 2022. Incluso, de acuerdo con consulta y correo institucional del Ministerio de Hacienda, el documento estuvo disponible desde el 29 de abril 2022.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** A pesar de que se incluye el año 2023 como parte de la visión de mediano plazo, cabe preguntarse si esto representa el espíritu de la pregunta. A mi parecer es debatible pues es mi criterio que el PBS es específico del año que se planifica presupuestar.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP agradece y toma nota del comentario del revisor. Se aclara que de acuerdo a los lineamientos de la Encuesta de Presupuesto Abierto, el Documento preliminar presenta los planes de políticas económicas y fiscales del ejecutivo para el próximo año presupuestario y fomenta el debate sobre el presupuesto antes de la presentación del Proyecto de presupuesto del ejecutivo más detallada. El Documento preliminar refleja la culminación de la fase de planificación estratégica del proceso presupuestario, en la que el ejecutivo alinea de forma general sus objetivos de políticas con los recursos disponibles en el marco fiscal del presupuesto (el monto total de gastos, ingresos y deuda para el próximo año presupuestario). El Documento preliminar puede asociarse con un marco de gastos a mediano plazo, que busca vincular las políticas, la planificación y la elaboración de presupuestos en un período multianual. En este sentido, se confirma la evaluación del investigador y se confirma la respuesta "A".

**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:**

06/05/2022

**Source:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:

<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

A diferencia de las consultas anteriores, para esta consulta si se produce y publica el PBS (avance):

-2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027

La fecha de última modificación el 6 de mayo de 2022. Incluso, de acuerdo con consulta y correo institucional del Ministerio de Hacienda, el documento estuvo disponible desde el 29 de abril 2022

**Peer Reviewer**

**Opinion:**

**Comments:** idem al anterior

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

La forma en se verificó la fecha de publicación fue: seleccionando click derecho en el PDF de los diferentes documentos, click en la opción "Inspeccionar", y al lado derecho aparece un cuadro de información en el que especifica la última vez que el documento se modificó. También se realiza consulta al Ministerio de Hacienda y de acuerdo a correo, el documento estuvo disponible desde el 29 de abril 2022.

**Source:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:  
<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

La forma en se verificó la fecha de publicación fue: seleccionando click derecho en el PDF de los diferentes documentos, click en la opción "Inspeccionar", y al lado derecho aparece un cuadro de información en el que especifica la última vez que el documento se modificó. También se realiza consulta al Ministerio de Hacienda y de acuerdo a correo, el documento estuvo disponible desde el 29 de abril 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Source:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:  
<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

A diferencia de las consultas anteriores, para esta consulta si se produce y publica el PBS (avance):

-2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027

La fecha de última modificación el 6 de mayo de 2022. Incluso, de acuerdo con consulta y correo institucional del Ministerio de Hacienda, el documento estuvo disponible desde el 29 de abril 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, 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:**

c. No

**Source:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:  
<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

Los datos numéricos contenidos en el PBS no están disponibles en un formato legible por máquina, solo están disponibles en pdf.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

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

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

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

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

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

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:  
<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

No aplica, el documento está disponible públicamente.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*For example, a title for the Pre-Budget Statement could be "Proposed 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:**

Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027

**Source:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:  
[https://www.hacienda.go.cr/docs/MFMP2021\\_2025.pdf](https://www.hacienda.go.cr/docs/MFMP2021_2025.pdf)

**Comment:**

A diferencia de las consultas anteriores, para esta consulta si se produce y publica el PBS (avance):

-2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027

La fecha de última modificación el 6 de mayo de 2022. Incluso, de acuerdo con consulta y correo institucional del Ministerio de Hacienda, el documento estuvo disponible desde el 29 de abril 2022.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mismo comentario. Es esto un esfuerzo para el siguiente año o un visión de mediano plazo.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Favor ver comentario de IBP en PBS-2.

**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:**

No hay una versión ciudadana.

**Comment:**

No hay una versión ciudadana.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

FY 2023

**Source:**

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

-Procuraduría General de la República. Ley de la Administración Financiera de la República y Presupuestos Públicos: Título II: Principios y Disposiciones Generales de Administración Financiera. Artículo 5, Inciso d: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

**Comment:**

De acuerdo con el artículo 176 de la Constitución Política de Costa Rica y el Artículo 5 de la Ley 8131 de la Administración Financiera de la República y Presupuestos Públicos, el año presupuestario en Costa Rica comprende del 01 de enero hasta el 31 de diciembre. Además, según el Artículo 178 de la Constitución política "el proyecto de presupuesto ordinario será sometido a conocimiento de la Asamblea Legislativa por el Poder Ejecutivo, a más tardar el primero de setiembre de cada año".

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:**

01/09/2022

**Source:**

-Procuraduría General de la República. Ley de la Administración Financiera de la República y Presupuestos Públicos: Título II: Principios y Disposiciones Generales de Administración Financiera. Artículo 5, Inciso d:  
[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=47258](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=47258)

-Asamblea Legislativa. Consultas. Búsqueda por Número de Expediente Legislativo: 23318:  
[http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaProyectos.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx)

-Alfaro y Cardoce (1° de septiembre, 2022). Presupuesto Nacional de 2023 crece un 6,5%, empujado por el pago de la deuda:  
<https://www.elfinancierocr.com/finanzas/presupuesto-nacional-de-2023-crece-un-65-empujado/ME2T14SVTBAENHMCEF6RSMAMIE/story/>

-Manuel, L. (1° de septiembre, 2022). Gobierno presenta presupuesto 2023 por 12.26 billones de colones, un aumento del 6,5% respecto al 2022:  
<https://delfino.cr/2022/09/gobierno-presenta-presupuesto-2023-por-12-26-billones-de-colones-un-aumento-del-65-respecto-al-2022>

**Comment:**

Según el artículo 178 de la Constitución Política de Costa Rica: "El proyecto de presupuesto ordinario será sometido a conocimiento de la Asamblea Legislativa por el Poder Ejecutivo, a más tardar el primero de setiembre de cada año". De acuerdo con el detalle del Expediente No. 23318 y las noticias, la presentación a la Asamblea Legislativa del proyecto de ley del presupuesto se realizó el 1° de septiembre de 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval*



process and (ii) the legislature either approves or on which it approves proposed amendments.

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

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

**Answer:**

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

**Source:**

-Diario Oficial La Gaceta. Expediente No. 23.318: Proyecto de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico 2023. Alcance No. 188: [https://www.imprentanacional.go.cr/pub/2022/09/08/ALCA188\\_08\\_09\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/09/08/ALCA188_08_09_2022.pdf)

-Ministerio de Hacienda. Presupuesto. Presupuesto Ordinario y Extraordinario. Proyectos de Presupuesto Ordinario. Proyecto 23.318-Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/HistoricoProyectosn.pdf>

-Asamblea Legislativa. Consultas. Búsqueda por Número de Expediente Legislativo: 23318:

[http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaProyectos.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx)

**Comment:**

Está disponible desde el 1° de septiembre de 2022 en la página del Ministerio de Hacienda y presentado a la Asamblea Legislativa el 1° de septiembre de 2022, según el detalle del Expediente No. 23318

**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:**

01/09/2022

**Source:**

-Diario Oficial La Gaceta. Expediente No. 23.318: Proyecto de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico 2023. Alcance No. 188: [https://www.imprentanacional.go.cr/pub/2022/09/08/ALCA188\\_08\\_09\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/09/08/ALCA188_08_09_2022.pdf)

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos: <https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027: [https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales: <https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Normas de Ejecución: <https://www.hacienda.go.cr/docs/NormasEjecucion2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:

[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

Documentos del Presupuesto Nacional 2023 y última fecha de modificación:

- Exposición de Motivos: 1° de septiembre de 2022.
- Marco Fiscal Presupuestario de Mediano Plazo 2022-2027: 1° de septiembre de 2022.
- Presupuestos Institucionales: 1° de setiembre 2022.
- Normas de Ejecución: 31 de agosto 2022.
- Resúmenes globales: 31 de agosto 2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

La forma en que se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): `javascript:alert(document.lastModified)`. Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año. Para los archivos zip, se toma la última fecha de modificación.

**Source:**

- Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>
- Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027:  
[https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)
- Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>
- Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Normas de Ejecución:  
<https://www.hacienda.go.cr/docs/NormasEjecucion2023.pdf>
- Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): `javascript:alert(document.lastModified)`. Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año. Para los archivos zip, se toma la última fecha de modificación.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

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

**Answer:**

<https://www.hacienda.go.cr/docs/HistoricoProyectosn.pdf>

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027:  
[https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Normas de Ejecución:  
<https://www.hacienda.go.cr/docs/NormasEjecucion2023.pdf>  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)  
-Diario Oficial La Gaceta. Expediente No. 23.318: Proyecto de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico 2023. Alcance No. 188: [https://www.imprentanacional.go.cr/pub/2022/09/08/ALCA188\\_08\\_09\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/09/08/ALCA188_08_09_2022.pdf)

**Comment:**

Los documentos que se publican como parte del EBP son los siguientes:

- Exposición de Motivos.
- Marco Fiscal Presupuestario de Mediano Plazo 2022-2027.
- Presupuestos Institucionales
- Normas de Ejecución.
- Resúmenes globales.

Estos documentos fueron publicados en la página del Ministerio de Hacienda en la sección denominada "Presupuesto", "Presupuesto Ordinario y Extraordinario", "Proyectos de Presupuesto Ordinario", página 2 y en el recuadro "Proyecto 23.318-Presupuesto Nacional 2023" aparecen los enlaces a los diferentes documentos.

**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:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

Los Presupuestos Institucionales y los Resúmenes globales de ingresos y egresos se presentan en formato XLSX.

**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:**

No aplica, el documento está disponible públicamente.

**Comment:**

No aplica, el documento está disponible públicamente.

**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:**

N/A

**Comment:**

N/A

**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:**

Proyecto de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico 2023.

**Source:**

-Diario Oficial La Gaceta. Expediente No. 23.318: Proyecto de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico

2023. Alcance No. 188: [https://www.imprentanacional.go.cr/pub/2022/09/08/ALCA188\\_08\\_09\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/09/08/ALCA188_08_09_2022.pdf)

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027:

[https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Normas de Ejecución:

<https://www.hacienda.go.cr/docs/NormasEjecucion2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:

[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

Documentos del Proyecto de Ley del Presupuesto de la República 2023:

-Exposición de Motivos.

-Marco Fiscal Presupuestario de Mediano Plazo 2022-2027.

-Presupuestos Institucionales (tienen el nombre de la institución respectiva, por ejemplo: Ministerio de la Presidencia, Ministerio de Justicia y Paz, Ministerio de Educación, etc)

-Normas de Ejecución.

-Resúmenes globales.

**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:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>

**Comment:**

El presupuesto ciudadano del Proyecto Presupuesto Nacional 2023, facilita la comprensión del proceso de elaboración, ejecución y control del presupuesto de la República para el 2023. Incluye información del proceso para elaborarlo, las principales variables macroeconómicas, de dónde se obtienen los recursos que lo financian, cómo se distribuyen y en qué se utilizan, el impacto de la deuda en la disponibilidad de los recursos, la aplicación y cumplimiento de la regla fiscal, la distribución de los recursos por institución y ejemplos de acciones y programas que se financiarán con estos recursos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

FY 2023

**Source:**

Diario Oficial La Gaceta. Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023. Alcance No 267:

-Tomo I: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A_09_12_2022.pdf)

-Tomo II: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B_09_12_2022.pdf)

-Tomo III: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C_09_12_2022.pdf)

-Tomo IV: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D_09_12_2022.pdf)

-Tomo V: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E_09_12_2022.pdf)

**Comment:**

Se refiere a la Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023 que consta de 5 tomos, según publicación en Diario Oficial La Gaceta, Alcance No 267.

**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:**

28/11/2022

**Source:**

-Asamblea Legislativa. Consultas de leyes. Búsqueda por número de Ley: 10331:

[http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaLeyes.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaLeyes.aspx)

-Arce, Diego. Plenario aprueba en segundo debate el Presupuesto Nacional 2023. elmundo.cr: <https://elmundo.cr/costa-rica/plenario-aprueba-en-segundo-debate-el-presupuesto-nacional-2023/>

**Comment:**

De acuerdo con el detalle la Ley 10331 de la página de consultas de la Asamblea Legislativa y la noticia de elmundo.cr, la ley del presupuesto fue aprobada por la Asamblea Legislativa el 28 de noviembre de 2022 y publicada en la Gaceta el 9 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:**

-Diario Oficial La Gaceta. Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023.

Alcance No 267:

Tomo I: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A_09_12_2022.pdf)

Tomo II: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B_09_12_2022.pdf)

Tomo III: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C_09_12_2022.pdf)

Tomo IV: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D_09_12_2022.pdf)

Tomo V: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E_09_12_2022.pdf)

-Ministerio de Hacienda.Presupuesto. Presupuesto Ordinario y Extraordinario. Leyes de Presupuesto Ordinario Aprobadas. Ley 10331 – Presupuesto Nacional 2023

**Comment:**

El EB, denominado Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023, fue aprobado por la Asamblea Legislativa el 28 de noviembre de 2022 y publicado el 09 de diciembre de 2022 en el Periódico Oficial La Gaceta, Alcance No 267. Los documentos de Ley 10331- Presupuesto Nacional 2023: Presupuestos Institucionales, Resúmenes globales, Normas de Ejecución, fueron publicados del 08 al 12 de diciembre en la página del Ministerio de Hacienda.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

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

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

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

**Answer:**

09/12/2022

**Source:**

-Diario Oficial La Gaceta. Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023. Alcance No 267:

Tomo I: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A_09_12_2022.pdf)

Tomo II: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B_09_12_2022.pdf)

Tomo III: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C_09_12_2022.pdf)

Tomo IV: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D_09_12_2022.pdf)

Tomo V: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E_09_12_2022.pdf)

-Ministerio de Hacienda.Presupuesto. Presupuesto Ordinario y Extraordinario. Leyes de Presupuesto Ordinario Aprobadas. Ley 10331 – Presupuesto Nacional 2023

**Comment:**

El EB, denominado Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023, fue aprobado por la Asamblea Legislativa el 28 de noviembre de 2022 y publicado el 09 de diciembre de 2022 en el Periódico Oficial La Gaceta, Alcance No 267. Los documentos de Ley 10331- Presupuesto Nacional 2023: Presupuestos Institucionales, Resúmenes globales, Normas de Ejecución, fueron publicados del 08 al 12 de diciembre en la página del Ministerio de Hacienda.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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



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

**Answer:**

A través de lo indicado por el Diario Oficial La Gaceta. Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023. Alcance No 267. Respecto a los demás documentos, en la página web del Ministerio de Hacienda aparecen los enlaces a los archivos zip, para los que se utiliza la última fecha de modificación y en el caso de la normas de ejecución, se abre el archivo y en la línea de la dirección URL se escribe (no copiar y pegar): javascript:alert(document.lastModified). Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año.

**Source:**

-Diario Oficial La Gaceta. Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023. Alcance No 267:  
Tomo I: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A_09_12_2022.pdf)  
Tomo II: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B_09_12_2022.pdf)  
Tomo III: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C_09_12_2022.pdf)  
Tomo IV: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D_09_12_2022.pdf)  
Tomo V: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E_09_12_2022.pdf)  
-Ministerio de Hacienda.Presupuesto. Presupuesto Ordinario y Extraordinario. Leyes de Presupuesto Ordinario Aprobadas. Ley 10331 – Presupuesto Nacional 2023

**Comment:**

A través de lo indicado por el Diario Oficial La Gaceta. Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023. Alcance No 267. Respecto a los demás documentos, en la página web del Ministerio de Hacienda aparecen los enlaces a los archivos zip, para los que se utiliza la última fecha de modificación y en el caso de la normas de ejecución, se abre el archivo y en la línea de la dirección URL se escribe (no copiar y pegar): javascript:alert(document.lastModified). Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

[https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A_09_12_2022.pdf)

**Source:**

-Diario Oficial La Gaceta. Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023. Alcance No 267:  
Tomo I: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A_09_12_2022.pdf)  
Tomo II: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B_09_12_2022.pdf)  
Tomo III: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C_09_12_2022.pdf)  
Tomo IV: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D_09_12_2022.pdf)  
Tomo V: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E_09_12_2022.pdf)  
-Ministerio de Hacienda.Presupuesto. Presupuesto Ordinario y Extraordinario. Leyes de Presupuesto Ordinario Aprobadas. Ley 10331 – Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/LeyHistorico.pdf>

**Comment:**

Como parte del EB, se considera la publicación de la Ley de Presupuesto ordinario y extraordinario del la República para el Ejercicio Económico 2023 en el Diario Oficial la Gaceta que consta de 5 tomos. Así como los diferentes documentos publicados en la página del Ministerio de Hacienda en la sección de Leyes de Presupuesto Ordinario Aprobadas, Ley 10331 – Presupuesto Nacional 2023:  
-Presupuestos Institucionales

-Resúmenes globales  
-Normas de Ejecución

**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:**

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/PresupuestosInstitucionalesN.zip>

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Resúmenes globales:  
<https://www.hacienda.go.cr/docs/ResumenesGlobales2023.zip>

**Comment:**

En la página del Ministerio de Hacienda, los archivos de Egresos e Ingresos de los resúmenes globales, así como la Ley de Presupuesto Aprobada por título presupuestario aparecen en formato XLSX.

**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:**

No aplica, el documento está disponible públicamente.

**Comment:**

No aplica, el documento está disponible públicamente.

**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:**

N/A

**Comment:**

N/A

**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 Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023.

**Source:**

-Diario Oficial La Gaceta. Ley No. 10331: Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico del 2023.

Alcance No 267:

Tomo I: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267A_09_12_2022.pdf)

Tomo II: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267B_09_12_2022.pdf)

Tomo III: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267C_09_12_2022.pdf)

Tomo IV: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267D_09_12_2022.pdf)

Tomo V: [https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E\\_09\\_12\\_2022.pdf](https://www.imprentanacional.go.cr/pub/2022/12/09/ALCA267E_09_12_2022.pdf)

-Ministerio de Hacienda. Presupuesto. Presupuesto Ordinario y Extraordinario. Leyes de Presupuesto Ordinario Aprobadas. Ley 10331 – Presupuesto Nacional 2023

**Comment:**

Como parte del EB, se considera la publicación de la Ley de Presupuesto ordinario y extraordinario de la República para el Ejercicio Económico 2023 en el Diario Oficial la Gaceta que consta de 5 tomos. Así como los diferentes documentos publicados en la página del Ministerio de Hacienda en la sección de Leyes de Presupuesto Ordinario Aprobadas, Ley 10331 – Presupuesto Nacional 2023:

-Presupuestos Institucionales

-Resúmenes globales

-Normas de Ejecución

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

**Answer:**

a. Yes

**Source:**

-Ministerio de Hacienda. Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Folleto Ciudadano. Ley de Presupuesto Nacional 2023:

<https://www.hacienda.go.cr/docs/FolletoCiudadano2023.pdf>

**Comment:**

Si bien existe una versión ciudadana del presupuesto ciudadano de la Ley del Presupuesto Nacional 2023, esta se publica el 18 de enero del 2023, por lo que excede la fecha de corte de la encuesta OBS-2023 y no se publica antes del inicio del año fiscal para el que fue elaborado, por lo tanto, no puede evaluarse.

La OBS utiliza una fecha límite para estandarizar la investigación y garantizar la comparabilidad. No se aceptan documentos si se publican después de esta fecha. La fecha límite de investigación es el 31 de diciembre de 2022.

Dado que el Presupuesto Ciudadano para el Presupuesto Aprobado 2023 se publicó en 2023, fuera de la fecha de corte que establece la metodología de la OBS 2023, por consistencia metodológica corresponde examinar el Presupuesto Ciudadano para el Presupuesto Aprobado 2022.

El CB del EB 2022 fue publicado el 20 de enero de 2022, mientras que el Presupuesto Aprobado 2022 (Ley 10103) se aprobó el 25 de noviembre de 2021. Ver:-Asamblea Legislativa. Búsqueda por número de ley: 10103

Ministerio de Hacienda. Presupuesto. Folleto de Ley de Presupuesto:

<https://www.hacienda.go.cr/Documentos/MasDetalles/Presupuesto/Folleto%20Ley%20Presupuesto%20Nacional.pdf>

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

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

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

**Answer:**

FY 2023

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>

**Comment:**

El documento ciudadano se refiere al Proyecto de Presupuesto 2023.

El CB para la Ley de Presupuesto 2023 se publicó posterior a la fecha de corte de la OBS (18 de enero del 2023).

La OBS utiliza una fecha límite para estandarizar la investigación y garantizar la comparabilidad. No se aceptan documentos si se publican después de esta fecha. La fecha límite de investigación es el 31 de diciembre de 2022.

Dado que el Presupuesto Ciudadano para el Presupuesto Aprobado 2023 se publicó en 2023, fuera de la fecha de corte que establece la metodología de la OBS 2023, por consistencia metodológica corresponde examinar el Presupuesto Ciudadano para el Presupuesto Aprobado 2022.

El CB del EB 2022 fue publicado el 20 de enero de 2022, mientras que el Presupuesto Aprobado 2022 (Ley 10103) se aprobó el 25 de noviembre de 2021. Ver:-Asamblea Legislativa. Búsqueda por número de ley: 10103

Ministerio de Hacienda. Presupuesto. Folleto de Ley de Presupuesto:  
<https://www.hacienda.go.cr/Documentos/MasDetalles/Presupuesto/Folleto%20Ley%20Presupuesto%20Nacional.pdf>

**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:**

No aplica, el documento está disponible públicamente.

**Comment:**

No aplica, el documento está disponible públicamente.

**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:**

N/A

**Comment:**

N/A

**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:**

01/09/2022

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>

**Comment:**

La fecha hace referencia al CB del Proyecto del Presupuesto 2023. En esta ocasión, el CB para la Ley de Presupuesto 2023 se publicó posterior a la fecha de corte de la OBS (18 de enero del 2023).

La OBS utiliza una fecha límite para estandarizar la investigación y garantizar la comparabilidad. No se aceptan documentos si se publican después de esta fecha. La fecha límite de investigación es el 31 de diciembre de 2022.

Dado que el Presupuesto Ciudadano para el Presupuesto Aprobado 2023 se publicó en 2023, fuera de la fecha de corte que establece la metodología de la OBS 2023, por consistencia metodológica corresponde examinar el Presupuesto Ciudadano para el Presupuesto Aprobado 2022.

El CB del EB 2022 fue publicado el 20 de enero de 2022, mientras que el Presupuesto Aprobado 2022 (Ley 10103) se aprobó el 25 de noviembre de 2021. Ver: Asamblea Legislativa. Búsqueda por número de ley: 10103

Ministerio de Hacienda. Presupuesto. Folleto de Ley de Presupuesto:

<https://www.hacienda.go.cr/Documentos/MasDetalles/Presupuesto/Folleto%20Ley%20Presupuesto%20Nacional.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): `javascript:alert(document.lastModified)`. Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año.

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>

**Comment:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): `javascript:alert(document.lastModified)`. Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

**Answer:**

<https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>

**Comment:**

El enlace hace referencia al CB del Proyecto del Presupuesto 2023.

En esta ocasión, el CB para la Ley de Presupuesto 2023 se publicó posterior a la fecha de corte de la OBS (18 de enero del 2023).

Por consistencia metodológica corresponde examinar el Presupuesto Ciudadano para el Presupuesto Aprobado 2022.

Ministerio de Hacienda. Presupuesto. Folleto de Ley de Presupuesto:

<https://www.hacienda.go.cr/Documentos/MasDetalles/Presupuesto/Folleto%20Ley%20Presupuesto%20Nacional.pdf>

Adicionalmente se publica un documento ciudadano que acompaña el Informe Evaluación anual 2021 (YER)

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Folleto Ciudadano. Evaluación del Presupuesto Nacional 2021: <https://www.hacienda.go.cr/docs/03-FolletoEvaluacion2021.pdf>

**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 Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>

**Comment:**

Hace referencia al CB del Proyecto del Presupuesto 2023. En esta ocasión, el CB para la Ley de Presupuesto 2023 se publicó posterior a la fecha de corte de la OBS (18 de enero del 2023).



Por consistencia metodología corresponde examinar el Presupuesto Ciudadano para el Presupuesto Aprobado 2022.

Ministerio de Hacienda. Presupuesto. Folleto de Ley de Presupuesto:

<https://www.hacienda.go.cr/Documentos/MasDetalles/Presupuesto/Folleto%20Ley%20Presupuesto%20Nacional.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

Se refiere al CB del Proyecto del Presupuesto 2023.

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>

**Comment:**

Hace referencia al CB del Proyecto del Presupuesto 2023.

En esta ocasión, el CB para la Ley de Presupuesto 2023 se publicó posterior a la fecha de corte de la OBS (18 de enero del 2023).

Por consistencia metodología corresponde examinar el Presupuesto Ciudadano para el Presupuesto Aprobado 2022.

Ministerio de Hacienda. Presupuesto. Folleto de Ley de Presupuesto:

<https://www.hacienda.go.cr/Documentos/MasDetalles/Presupuesto/Folleto%20Ley%20Presupuesto%20Nacional.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

FY 2022

**Source:**

-Boletín Cifras fiscales a Enero 2022: [https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive\\_link](https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive_link)

-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>

-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>  
-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>  
-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>  
-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>  
-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>  
-Ingresos, Gastos y Financiamiento del Gobierno Central 2022: <https://www.hacienda.go.cr/EstadisticasFiscales.html#CollapseEstadFiscals>  
-Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)  
<https://www.hacienda.go.cr/docs/EjecucionMensualAcumulada.pdf>

-Alfaro, Josué (20 de mayo, 2022) 'Hackeo' impedirá a Gobierno contar con cifras fiscales en mayo y problema se extendería hasta mitad de año. La Nación: <https://www.nacion.com/economia/politica-economica/hackeo-impedira-a-gobierno-contar-con-cifras/4CS73VIQ7FH6TJRCEJCWIG3JEI/story/>  
-Leitón, Patricia (15 de julio, 2022) Hacienda proyecta un superávit primario de 0,97% del PIB para el 2022. La Nación: <https://www.nacion.com/economia/indicadores/hacienda-proyecta-a-julio-un-superavit-primario-de-APHUGDVKSNBRZLRSTJEJMPFWQ/story/>

**Comment:**

Se publican de forma mensual, sin embargo, de acuerdo con las noticias de La Nación, el Hackeo que afectó los sistemas tributarios del Ministerio de Hacienda, entre otros mecanismos digitales relacionados con la gestión de recursos públicos, le impidió al Ministerio de Hacienda calcular y publicar el estado de las cuentas fiscales.

Nota: "Los investigadores e IBP no pudieron precisar las fechas de estos documentos de soporte [1] Ingresos, Gastos y Financiamiento del Gobierno Central 2022 y 2) Ejecución Mensual Acumulada 2022] y se incorporan mientras se espera recibir evidencia adicional, por lo que la puntuación referente a los Informes entregados durante el año puede verse afectada en la fase de revisión de consistencia metodológica."

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Trate de varias maneras de verificar la fecha de los documentos. Sin embargo no tuve éxito. La única información de soporte sería el nombre del archivo que está dado en forma de una fecha.

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Como se evidencia en lo señalado por el investigador y que es de conocimiento público, varias instituciones del Sector Público de Costa Rica fueron afectadas por un ataque cibernético, lo que impactó la obtención y publicación de la información financiera mensual. El Ministerio de Hacienda realizó esfuerzos para preparar y publicar la información mensual así como recuperar la que ya se encontraba publicada.

**IBP Comment**

IBP realizó indagaciones adicionales sobre los documentos mencionados. Se determina que es una práctica habitual del Ministerio de elaborar y publicar el informe mensual anterior (t-1) en el plazo de un mes a partir del final del periodo de referencia, y sustituirlo por el más reciente en cuanto éste esté disponible. Los informes son acumulativos. Si bien no se pudo determinar si durante 2022 se cumplió con la temporalidad de un mes, la evidencia indica que al menos se cumplió con el criterio de los tres meses. IBP pudo verificar que al 30 de diciembre de 2022 se encontraban disponible el informe 10 con los datos al mes de octubre; y que el documento de Excel permitía desplegar los datos por mes en cada hoja. Por lo tanto, se considera que el documento estuvo disponible antes de la fecha de corte de la OBS 2023 y puede ser considerado para fines de evaluación.

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

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

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

**Answer:**

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

**Source:**

-Boletín Cifras fiscales a Enero 2022: <https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcV17jE/view?usp=sharing>  
-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>  
-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>  
-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>  
-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>  
-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>  
-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>  
-Ingresos, Gastos y Financiamiento del Gobierno Central 2022: <https://www.hacienda.go.cr/EstadisticasFiscales.html#CollapseEstadfiscales>  
-Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)  
<https://www.hacienda.go.cr/docs/EjecucionMensualAcumulada.pdf>

-Alfaro, Josué (20 de mayo, 2022) 'Hackeo' impedirá a Gobierno contar con cifras fiscales en mayo y problema se extendería hasta mitad de año. La Nación: <https://www.nacion.com/economia/politica-economica/hackeo-impedira-a-gobierno-contar-con-cifras/4CS73VIQ7FH6TJRCEJCWIG3JEI/story/>  
-Leitón, Patricia (15 de julio, 2022) Hacienda proyecta un superávit primario de 0,97% del PIB para el 2022. La Nación: <https://www.nacion.com/economia/indicadores/hacienda-proyecta-a-julio-un-superavit-primario-de/APHUGDVKSNBRZLRSTJEJMPFWQ/story/>

**Comment:**

Si bien los informes presentan información de las cifras fiscales mensuales, la disponibilidad al público puede variar entre 1 y 3 meses del mes que informan. A continuación, el detalle de fechas de publicación:

-Informe de Enero: 17 de febrero 2022 (fecha se verifica con consulta)  
-Informe de Febrero: 15 de marzo, 2022.  
-Informe de Marzo: 6 de mayo, 2022.  
-Informe de Abril: No disponible.  
-Informe de mayo: No disponible.  
-Informe de Junio: 5 de septiembre, 2022  
-Informe de Julio: No disponible.  
-Informe de Agosto: No disponible.  
-Informe de Setiembre: 7 de noviembre, 2022.  
-Informe de Octubre: 2 de diciembre, 2022.  
-Informe de Noviembre: 22 de diciembre de 2022.

En total se encuentran 7 de los 12 informes de cifras fiscales mensuales. Esta información se complementa con los datos de Ingresos, Gastos y Financiamiento del Gobierno Central 2022. De acuerdo con las noticias de La Nación, el Hackeo que afectó los sistemas tributarios del Ministerio de Hacienda, entre otros mecanismos digitales relacionados con la gestión de recursos públicos, le impidió al Ministerio de Hacienda calcular y publicar el estado de las cuentas fiscales.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** De nuevo el investigador aduce que la fecha se estableció con una consulta directa.

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Como se evidencia en lo señalado por el investigador y que es de conocimiento público, varias instituciones del Sector Público de Costa Rica fueron afectadas por un ataque cibernético, lo que impactó la obtención y publicación de la información financiera mensual. El Ministerio de Hacienda realizó esfuerzos para preparar y publicar la información mensual así como recuperar la que ya se encontraba publicada.

**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*

**Answer:**

Detalle de fechas de publicación:

- Informe de Enero: 17 de febrero 2022.
- Informe de Febrero: 15 de marzo, 2022.
- Informe de Marzo: 6 de mayo, 2022.
- Informe de Abril: No disponible.
- Informe de mayo: No disponible.
- Informe de Junio: 5 de septiembre, 2022
- Informe de Julio: No disponible.
- Informe de Agosto: No disponible.
- Informe de Setiembre: 7 de noviembre, 2022.
- Informe de Octubre: 2 de diciembre, 2022.
- Informe de Noviembre: 22 de diciembre de 2022.

**Source:**

- Boletín Cifras fiscales a Enero 2022: [https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive\\_link](https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive_link)
- Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>
- Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>
- Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>
- Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>
- Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>
- Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>
- Ingresos, Gastos y Financiamiento del Gobierno Central 2022: <https://www.hacienda.go.cr/EstadisticasFiscales.html#CollapseEstadfiscales>
- Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)  
<https://www.hacienda.go.cr/docs/EjecucionMensualAcumulada.pdf>

- Alfaro, Josué (20 de mayo, 2022) 'Hackeo' impedirá a Gobierno contar con cifras fiscales en mayo y problema se extendería hasta mitad de año. La Nación: <https://www.nacion.com/economia/politica-economica/hackeo-impedira-a-gobierno-contar-con-cifras/4CS73VIQ7FH6TJRCEJCWIG3JJEI/story/>
- Leitón, Patricia (15 de julio, 2022) Hacienda proyecta un superávit primario de 0,97% del PIB para el 2022. La Nación: <https://www.nacion.com/economia/indicadores/hacienda-proyecta-a-julio-un-superavit-primario-de/APHUGDVKSNBRZLRSTJJEJMPFWQ/story/>

**Comment:**

Si bien los informes presentan información de las cifras fiscales mensuales, la disponibilidad al público puede variar entre 1 y 3 meses del mes que informan. A continuación, el detalle de fechas de publicación:

- Informe de Enero: 17 de febrero 2022.
- Informe de Febrero: 15 de marzo, 2022.
- Informe de Marzo: 6 de mayo, 2022.
- Informe de Abril: No disponible.
- Informe de mayo: No disponible.
- Informe de Junio: 5 de septiembre, 2022
- Informe de Julio: No disponible.
- Informe de Agosto: No disponible.
- Informe de Setiembre: 7 de noviembre, 2022.
- Informe de Octubre: 2 de diciembre, 2022.
- Informe de Noviembre: 22 de diciembre de 2022.

En total se encuentran 7 de los 12 informes de cifras fiscales mensuales. Esta información se complementa con los datos de Ingresos, Gastos y Financiamiento del Gobierno Central 2022. De acuerdo con las noticias de La Nación, el Hackeo que afectó los sistemas tributarios del Ministerio de Hacienda, entre otros mecanismos digitales relacionados con la gestión de recursos públicos, le impidió al Ministerio de Hacienda calcular y publicar el estado de las cuentas fiscales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Como se evidencia en lo señalado por el investigador y que es de conocimiento público, varias instituciones del Sector Público de Costa Rica fueron afectadas por un ataque cibernético, lo que impactó la obtención y publicación de la información financiera mensual. El Ministerio de Hacienda realizó esfuerzos para preparar y publicar la información mensual así como recuperar la que ya se encontraba publicada.

**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:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): `javascript:alert(document.lastModified)`. Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año. En el caso del informe de enero, se verificó fecha y publicación según correo de comunicado emitido por el Ministerio de Hacienda, ya que este informe estuvo disponible antes de que sucediera lo del hakeo.

**Source:**

-Boletín Cifras fiscales a Enero 2022: [https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive\\_link](https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive_link)  
-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>  
-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>  
-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>  
-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>  
-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>  
-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>  
-Ingresos, Gastos y Financiamiento del Gobierno Central 2022: <https://www.hacienda.go.cr/EstadisticasFiscales.html#CollapseEstadfiscales>  
-Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)  
<https://www.hacienda.go.cr/docs/EjecucionMensualAcumulada.pdf>

-Alfaro, Josué (20 de mayo, 2022) 'Hackeo' impedirá a Gobierno contar con cifras fiscales en mayo y problema se extendería hasta mitad de año. La Nación: <https://www.nacion.com/economia/politica-economica/hackeo-impedira-a-gobierno-contar-con-cifras/4CS73VIQ7FH6TJRCEJWCWIG3JJEI/story/>  
-Leitón, Patricia (15 de julio, 2022) Hacienda proyecta un superávit primario de 0,97% del PIB para el 2022. La Nación: <https://www.nacion.com/economia/indicadores/hacienda-proyecta-a-julio-un-superavit-primario-de/APHUGDVKSNBRZLRSTJEJMPFWQ/story/>

**Comment:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): `javascript:alert(document.lastModified)`. Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año. En el caso del informe de enero, se verificó fecha y publicación según correo de comunicado emitido por el Ministerio de Hacienda, ya que este informe estuvo disponible antes de que sucediera lo del hakeo.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

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

**Answer:**

Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>

**Source:**

-Boletín Cifras fiscales a Enero 2022: [https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive\\_link](https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive_link)  
-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>  
-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>  
-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>  
-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>  
-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>  
-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>  
-Ingresos, Gastos y Financiamiento del Gobierno Central 2022: <https://www.hacienda.go.cr/EstadisticasFiscales.html#CollapseEstadFiscals>  
-Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)  
<https://www.hacienda.go.cr/docs/EjecucionMensualAcumulada.pdf>

-Alfaro, Josué (20 de mayo, 2022) 'Hackeo' impedirá a Gobierno contar con cifras fiscales en mayo y problema se extendería hasta mitad de año. La Nación: <https://www.nacion.com/economia/politica-economica/hackeo-impedira-a-gobierno-contar-con-cifras/4CS73VIQ7FH6TJRCEJWCWIG3JEI/story/>

-Leitón, Patricia (15 de julio, 2022) Hacienda proyecta un superávit primario de 0,97% del PIB para el 2022. La Nación: <https://www.nacion.com/economia/indicadores/hacienda-proyecta-a-julio-un-superavit-primario-de/APHUGDVKSNBRZLRSTJEJMPFWQ/story/>

**Comment:**

El último informe publicado antes de la fecha de corte de la encuesta es el de noviembre 2022:

-Boletín Cifras fiscales a Enero 2022: [https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive\\_link](https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive_link)  
-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>  
-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>  
-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>  
-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>  
-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>  
-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>

En total se encuentran 6 de los 12 informes de cifras fiscales mensuales. Esta información se complementa con los datos de Ingresos, Gastos y Financiamiento del Gobierno Central 2022. De acuerdo con las noticias de La Nación, el Hackeo que afectó los sistemas tributarios del Ministerio de Hacienda, entre otros mecanismos digitales relacionados con la gestión de recursos públicos, le impidió al Ministerio de Hacienda calcular y publicar el estado de las cuentas fiscales.

**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:**

-Boletín Cifras fiscales a Enero 2022: [https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive\\_link](https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVI7jE/view?usp=drive_link)  
-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>  
-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>  
-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>  
-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>  
-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>  
-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>  
-Ingresos, Gastos y Financiamiento del Gobierno Central 2022: <https://www.hacienda.go.cr/EstadisticasFiscales.html#CollapseEstadfiscales>  
-Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)  
<https://www.hacienda.go.cr/docs/EjecucionMensualAcumulada.pdf>

-Alfaro, Josué (20 de mayo, 2022) 'Hackeo' impedirá a Gobierno contar con cifras fiscales en mayo y problema se extendería hasta mitad de año. La Nación: <https://www.nacion.com/economia/politica-economica/hackeo-impedira-a-gobierno-contar-con-cifras/4CS73VIQ7FH6TJRCEJWIG3JEL/story/>  
-Leitón, Patricia (15 de julio, 2022) Hacienda proyecta un superávit primario de 0,97% del PIB para el 2022. La Nación: <https://www.nacion.com/economia/indicadores/hacienda-proyecta-a-julio-un-superavit-primario-de/APHUGDVKSNBRZLRSTJEJMPFWQ/story/>

**Comment:**

Tanto las Cifras mensuales de Ingresos, Gastos y Financiamiento del Gobierno Central y la Ejecución del Presupuesto de la República se encuentran en formato XLS. A continuación, se detalla la última fecha de modificación:

-Informe de Enero: 17 de febrero, 2022  
-Informe de Febrero: 6 de junio, 2022  
-Informe de Marzo: 6 de junio, 2022  
-Informe de Abril: 29 de agosto, 2022  
-Informe de mayo: 2 de septiembre, 2022  
-Informe de Junio: 2 de septiembre, 2022  
-Informe de Julio: 7 de noviembre, 2022  
-Informe de Agosto: 7 de noviembre, 2022  
-Informe de Setiembre: 7 de noviembre, 2022  
-Informe de Octubre: 23 de noviembre, 2022.  
-Informe de Noviembre: 22 de diciembre de 2022.

**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:**

No aplica, los documentos están disponibles públicamente.

**Comment:**

No aplica, los documentos están disponibles públicamente.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:**

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

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

Boletín Cifras fiscales

**Source:**

-Boletín Cifras fiscales a Enero 2022: [https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVl7jE/view?usp=drive\\_link](https://drive.google.com/file/d/1of42cbjFs6dX4daeEYpCv7wzFYcVl7jE/view?usp=drive_link)

-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletín-Cifras-fiscales-febrero-2022-1.pdf>



-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletín%20Cifras%20fiscales%20marzo%202022.pdf>  
-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletínCifrasfiscalesjunio2022.pdf>  
-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>  
-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>  
-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>  
-Ingresos, Gastos y Financiamiento del Gobierno Central 2022: <https://www.hacienda.go.cr/EstadisticasFiscales.html#CollapseEstadfiscales>  
-Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)  
<https://www.hacienda.go.cr/docs/EjecucionMensualAcumulada.pdf>

**Comment:**

Esta información se complementa con los datos de Ingresos, Gastos y Financiamiento del Gobierno Central 2022.

**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:**

No hay una versión ciudadana.

**Comment:**

No hay una versión ciudadana.

**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:**

FY 2022

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)  
-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informes Institucionales: [https://www.hacienda.go.cr/docs/MYR\\_InformesInstitucionales2022.zip](https://www.hacienda.go.cr/docs/MYR_InformesInstitucionales2022.zip)

**Comment:**

El informe semestral consolidado fue publicado el 21 de octubre de 2022 y la última fecha de modificación de los informes institucionales es el 20 de septiembre de 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Favor tomar en cuenta, que aunque se reconoce que el Ministerio de Hacienda de Costa Rica fue víctima de un ciberataque, según la metodología de OBS, una emergencia de ciberseguridad no se considera motivo de exención a los criterios de transparencia. Se destaca que el ciberataque ocurrió en abril de 2022, y el plazo de publicación de la Revisión de Mitad de Año (MYR) está establecido hasta el 30 de septiembre de 2022. En consecuencia, se concluye que la Revisión de mitad de año (MYR) no estuvo disponible al público de acuerdo a la metodología de la OBS.

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

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)  
-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informes Institucionales: [https://www.hacienda.go.cr/docs/MYR\\_InformesInstitucionales2022.zip](https://www.hacienda.go.cr/docs/MYR_InformesInstitucionales2022.zip)

**Comment:**

El MYR se publica el 21 de octubre de 2022.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** El sitio web de la CGR muestra una evaluación de las cifras presupuestarias:

<https://sites.google.com/cgr.go.cr/monitoreocgr/2023/efp-2023/dfoe-fip-mtr-00027-2023> A pesar de que se muestra el 2023, se aduce que el hackeo del 2022 complico el analisis MYR

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Favor ver comentario de IBP en MYR-1.

**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:**

21/10/2022

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informes Institucionales:

[https://www.hacienda.go.cr/docs/MYR\\_InformesInstitucionales2022.zip](https://www.hacienda.go.cr/docs/MYR_InformesInstitucionales2022.zip)

**Comment:**

El MYR se publica el 21 de octubre de 2022.

**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:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): `javascript:alert(document.lastModified)`. Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año. Para los archivos zip, se toma la última fecha de modificación.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informes Institucionales:

[https://www.hacienda.go.cr/docs/MYR\\_InformesInstitucionales2022.zip](https://www.hacienda.go.cr/docs/MYR_InformesInstitucionales2022.zip)

**Comment:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): `javascript:alert(document.lastModified)`. Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año. Para los archivos zip, se toma la última fecha de modificación.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

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

**Answer:**

[https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informes Institucionales: [https://www.hacienda.go.cr/docs/MYR\\_InformesInstitucionales2022.zip](https://www.hacienda.go.cr/docs/MYR_InformesInstitucionales2022.zip)

**Comment:**

El enlace corresponde al informe semestral consolidado, pero también se publican informes institucionales.

**Peer Reviewer**

Opinion: Agree

**Comments:** EN el weboste de la CGR: <https://sites.google.com/cgr.go.cr/monitoreocgr/2023/efp-2023> Se muestran rpeortes de ejecutoria presupuestaria. A pesar de que es el año 2023, se aduce que el 2022 se vio afectado por el tema del hacker.

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Favor ver comentario de IBP en MYR-1.

**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:**

d. Not applicable

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informes Institucionales: [https://www.hacienda.go.cr/docs/MYR\\_InformesInstitucionales2022.zip](https://www.hacienda.go.cr/docs/MYR_InformesInstitucionales2022.zip)

**Comment:**

El MYR fue publicado tarde.

**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:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informes Institucionales: [https://www.hacienda.go.cr/docs/MYR\\_InformesInstitucionales2022.zip](https://www.hacienda.go.cr/docs/MYR_InformesInstitucionales2022.zip)

**Comment:**

El informe semestral consolidado fue publicado el 21 de octubre de 2022

**Peer Reviewer****Opinion:**

**Comments:** EL sitio web de la comtraloria muestra el siguiente documento: <https://sites.google.com/cgr.go.cr/monitoreocgr/2023/efp-2023/dfoe-fip-mtr-00026-2023> Esa es la evaluacion presupuestaria MYR del 2023. No informa sobre si el mismo documento fue publicado en el 2022. Sin embargo la fecha del documento de la CGR es 31 de agosto lo cual puede cambiar la apreciacion de la pregunta.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Aclarar que el MYR evaluado es el del 2022

**IBP Comment**

Favor ver comentario de IBP en MYR-1.

**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:**

N/A

**Comment:**

N/A

**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:**

Seguimiento Semestral del Presupuesto de la República al I semestre de 2022

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informes Institucionales:  
[https://www.hacienda.go.cr/docs/MYR\\_InformesInstitucionales2022.zip](https://www.hacienda.go.cr/docs/MYR_InformesInstitucionales2022.zip)

**Comment:**

El nombre corresponde al informe semestral consolidado, pero también se publican informes institucionales, aunque se publican tarde.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** LA CGR reporta un documento sobre la evaluación semestral que tiene fecha 31 de agosto. Para el 2022 muestra el efecto del hackeo.  
<https://sites.google.com/cgr.go.cr/monitoreocgr/2022/efp2022/dfoe-fip-mtr-00027-2022>

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Favor ver comentario de IBP en MYR-1.

**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:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informes Institucionales: [https://www.hacienda.go.cr/docs/MYR\\_InformesInstitucionales2022.zip](https://www.hacienda.go.cr/docs/MYR_InformesInstitucionales2022.zip)

**Comment:**

No existe una versión ciudadana.

**Peer Reviewer**

**Opinion:**

**Comments:** El documento de la CGR puede considerarse un citizen version? <https://sites.google.com/cgr.go.cr/monitoreocgr/2022/efp2022/dfoe-fip-mtr-00027-2022> Una vez mas, el proceso del 2022 se vio afectado x el hacker. Este link del 2023 muestra el documento en epoca normal. <https://sites.google.com/cgr.go.cr/monitoreocgr/2023/efp-2023/dfoe-fip-mtr-00027-2023>

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Considerar que el MYR evaluado es el del 2023. Además, la versión ciudadana es un documento simplificada del MYR (el de la CGR solo muestra el panorama de a falta de información). Además, tiene que ser elaborado por el Ministerio de Hacienda, en este sentido, el documento que menciona el revisor de la CGR no puede considerar un documento ciudadano.

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

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

**Answer:**

FY 2021

**Source:**

-Consulta a la Unidad de Gestión Presupuestaria del Ministerio de Hacienda, julio 2023

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Evaluación Anual: <https://www.hacienda.go.cr/docs/02-InformesInstitucionales2021.zip>

Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Verificación de Metas: <https://www.hacienda.go.cr/docs/04-InfVerificacionMetas2021.pdf>

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Verificación de Metas: <https://www.hacienda.go.cr/docs/05-InformesInstitucionalesVerifMetas2021.zip>

-Contraloría General de la República. Memoria Anual 2021. Informes correspondientes al año 2021. Presupuesto: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/mh/informes/presupuesto-21.zip>

-Rodríguez, O (18 de abril, 2022) Hacienda reconoce 'hackeo' en sus sistemas y exposición de datos de contribuyentes. La Nación: <https://www.nacion.com/economia/politica-economica/hacienda-reconoce-hackeo-en-sus-sistemas-y/ZAZKS6WG4NAEJHXYV6CCIDX5GM/story/>

-Elpais.cr (10 de junio, 2022) Ministerio de Hacienda restablece sistema ATV tras hackeo: <https://www.elpais.cr/2022/06/10/ministerio-de-hacienda-restablece-sistema-atv-tras-hackeo/>

**Comment:**

El YER del año 2021 se publicó en página del Ministerio de Hacienda el 21 de enero de 2023 y los informes institucionales el 24 de agosto de 2022. Informe Consolidado de Verificación de Metas se publicó el 25 de enero de 2023 y los informes institucionales de verificación de metas tienen última fecha de modificación el 28 de agosto de 2022.

Si bien la última fecha de publicación de YER es el 21 de enero, el informe con fecha del 15 de junio del 2022, titulado "Informe Técnico sobre la Liquidación Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico de 2021" brinda un resumen sobre los principales aspectos y resultados contenidos en este documento que elaboró la Dirección General de Presupuesto Nacional (DGPN) del Ministerio de Hacienda, según lo indica en la página 84. Además, en la página de la Contraloría General de la República, Memoria Anual 2021, Informes correspondientes al año 2021, Presupuesto, aparece un enlace de descarga con un archivo zip que contiene estos documentos con fecha de última modificación del 27 de marzo de 2022.

Según correo proporcionado por la Unidad de Gestión Presupuestaria del Ministerio de Hacienda, se evidencia un comunicado del 1° de marzo 2022 en donde se observa que el documento efectivamente estuvo publicado en la página en dicha fecha, cumpliendo con lo establecido en la Ley 8131 que indica que el informe debe ser remitido a la CGR antes del 1° de marzo. Cabe resaltar que el 18 de abril de 2022, el Ministerio de Hacienda sufrió un hakeo que afectó los sistemas de servicios a los contribuyentes y los sistemas informáticos internos del manejo de las finanzas públicas, por lo que la información publicada con anterioridad y meses posteriores se vio afectada. Según consulta, esto "ocasionó la eliminación del sitio web anterior, por lo que se creó un sitio "provisional" para continuar publicando información del Ministerio; el nuevo sitio se construyó desde cero según un plan de actualización con prioridades definidas por la Dirección de Tecnologías de Información, y fue hasta el mes de octubre que la información de Presupuesto histórica se comenzó a publicar"

Dadas estas circunstancias, se toma como fecha de referencia el 1° de marzo de 2022 para la evaluación de estos documentos.

**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:**

-Consulta a la Unidad de Gestión Presupuestaria del Ministerio de Hacienda, julio 2023

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Evaluación Anual: <https://www.hacienda.go.cr/docs/02-InfomesInstitucionales2021.zip>

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Verificación de Metas: <https://www.hacienda.go.cr/docs/04-InfVerificacionMetas2021.pdf>

Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Verificación de Metas: <https://www.hacienda.go.cr/docs/05-InfomesInstitucionalesVerifMetas2021.zip>

-Contraloría General de la República. Memoria Anual 2021. Informes correspondientes al año 2021. Presupuesto:

<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/mh/informes/presupuesto-21.zip>



-Rodríguez, O (18 de abril, 2022) Hacienda reconoce 'hackeo' en sus sistemas y exposición de datos de contribuyentes. La Nación: <https://www.nacion.com/economia/politica-economica/hacienda-reconoce-hackeo-en-sus-sistemas-y/ZAZKS6WG4NAEJHXYV6CCIDX5GM/story/>  
-Elpais.cr (10 de junio, 2022) Ministerio de Hacienda restablece sistema ATV tras hackeo: <https://www.elpais.cr/2022/06/10/ministerio-de-hacienda-restablece-sistema-atv-tras-hackeo/>

**Comment:**

El YER del año 2021 se publicó en página del Ministerio de Hacienda el 21 de enero de 2023 y los informes institucionales el 24 de agosto de 2022. Informe Consolidado de Verificación de Metas se publicó el 25 de enero de 2023 y los informes institucionales de verificación de metas tienen última fecha de modificación el 28 de agosto de 2022.

Si bien la última fecha de publicación de YER es el 21 de enero, el informe con fecha del 15 de junio del 2022, titulado "Informe Técnico sobre la Liquidación Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico de 2021" brinda un resumen sobre los principales aspectos y resultados contenidos en este documento que elaboró la Dirección General de Presupuesto Nacional (DGP) del Ministerio de Hacienda, según lo indica en la página 84. Además, en la página de la Contraloría General de la República, Memoria Anual 2021, Informes correspondientes al año 2021, Presupuesto, aparece un enlace de descarga con un archivo zip que contiene estos documentos con fecha de última modificación del 27 de marzo de 2022.

Según correo proporcionado por la Unidad de Gestión Presupuestaria del Ministerio de Hacienda, se evidencia un comunicado del 1° de marzo 2022 en donde se observa que el documento efectivamente estuvo publicado en la página en dicha fecha, cumpliendo con lo establecido en la Ley 8131 que indica que el informe debe ser remitido a la CGR antes del 1° de marzo. Cabe resaltar que el 18 de abril de 2022, el Ministerio de Hacienda sufrió un hackeo que afectó los sistemas de servicios a los contribuyentes y los sistemas informáticos internos del manejo de las finanzas públicas, por lo que la información publicada con anterioridad y meses posteriores se vio afectada. Según consulta, esto "ocasionó la eliminación del sitio web anterior, por lo que se creó un sitio "provisional" para continuar publicando información del Ministerio; el nuevo sitio se construyó desde cero según un plan de actualización con prioridades definidas por la Dirección de Tecnologías de Información, y fue hasta el mes de octubre que la información de Presupuesto histórica se comenzó a publicar"

Dadas estas circunstancias, se toma como fecha de referencia el 1° de marzo de 2022 para la evaluación de estos documentos.

**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:**

1/3/2022

**Source:**

-Consulta a la Unidad de Gestión Presupuestaria del Ministerio de Hacienda, julio 2023  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Evaluación Anual: <https://www.hacienda.go.cr/docs/02-InformesInstitucionales2021.zip>  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Verificación de Metas: <https://www.hacienda.go.cr/docs/04-InfVerificacionMetas2021.pdf>  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Verificación de Metas: <https://www.hacienda.go.cr/docs/05-InformesInstitucionalesVerifMetas2021.zip>  
-Contraloría General de la República. Memoria Anual 2021. Informes correspondientes al año 2021. Presupuesto: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/mh/informes/presupuesto-21.zip>  
-Rodríguez, O (18 de abril, 2022) Hacienda reconoce 'hackeo' en sus sistemas y exposición de datos de contribuyentes. La Nación:

<https://www.nacion.com/economia/politica-economica/hacienda-reconoce-hackeo-en-sus-sistemas-y/ZAZKS6WG4NAEJHXV6CCIDX5GM/story/-Elpais.cr> (10 de junio, 2022) Ministerio de Hacienda restablece sistema ATV tras hackeo: <https://www.elpais.cr/2022/06/10/ministerio-de-hacienda-restablece-sistema-atv-tras-hackeo/>

**Comment:**

El YER del año 2021 se publicó en página del Ministerio de Hacienda el 21 de enero de 2023 y los informes institucionales el 24 de agosto de 2022. Informe Consolidado de Verificación de Metas se publicó el 25 de enero de 2023 y los informes institucionales de verificación de metas tienen última fecha de modificación el 28 de agosto de 2022.

Si bien la última fecha de publicación de YER es el 21 de enero, el informe con fecha del 15 de junio del 2022, titulado "Informe Técnico sobre la Liquidación Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico de 2021" brinda un resumen sobre los principales aspectos y resultados contenidos en este documento que elaboró la Dirección General de Presupuesto Nacional (DGP) del Ministerio de Hacienda, según lo indica en la página 84. Además, en la página de la Contraloría General de la República, Memoria Anual 2021, Informes correspondientes al año 2021, Presupuesto, aparece un enlace de descarga con un archivo zip que contiene estos documentos con fecha de última modificación del 27 de marzo de 2022.

Según correo proporcionado por la Unidad de Gestión Presupuestaria del Ministerio de Hacienda, se evidencia un comunicado del 1° de marzo 2022 en donde se observa que el documento efectivamente estuvo publicado en la página en dicha fecha, cumpliendo con lo establecido en la Ley 8131 que indica que el informe debe ser remitido a la CGR antes del 1° de marzo. Cabe resaltar que el 18 de abril de 2022, el Ministerio de Hacienda sufrió un hackeo que afectó los sistemas de servicios a los contribuyentes y los sistemas informáticos internos del manejo de las finanzas públicas, por lo que la información publicada con anterioridad y meses posteriores se vio afectada. Según consulta, esto "ocasionó la eliminación del sitio web anterior, por lo que se creó un sitio "provisional" para continuar publicando información del Ministerio; el nuevo sitio se construyó desde cero según un plan de actualización con prioridades definidas por la Dirección de Tecnologías de Información, y fue hasta el mes de octubre que la información de Presupuesto histórica se comenzó a publicar"

Dadas estas circunstancias, se toma como fecha de referencia el 1° de marzo de 2022 para la evaluación de estos documentos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): `javascript:alert(document.lastModified)`. Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año. Para los archivos zip, se toma la última fecha de modificación. Dadas las circunstancias del país, también se consideran las fechas de última modificación de los documentos disponibles en la página de la CGR y correo electrónico con comunicado e imagen del documento publicado.

**Source:**

-Consulta a la Unidad de Gestión Presupuestaria del Ministerio de Hacienda, julio 2023  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Evaluación Anual: <https://www.hacienda.go.cr/docs/02-InfomesInstitucionales2021.zip>  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Verificación de Metas: <https://www.hacienda.go.cr/docs/04-InfVerificacionMetas2021.pdf>  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Verificación de Metas: <https://www.hacienda.go.cr/docs/05-InfomesInstitucionalesVerifMetas2021.zip>  
-Contraloría General de la República. Memoria Anual 2021. Informes correspondientes al año 2021. Presupuesto: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/mh/informes/presupuesto-21.zip>  
-Rodríguez, O (18 de abril, 2022) Hacienda reconoce 'hackeo' en sus sistemas y exposición de datos de contribuyentes. La Nación: <https://www.nacion.com/economia/politica-economica/hacienda-reconoce-hackeo-en-sus-sistemas-y/ZAZKS6WG4NAEJHXV6CCIDX5GM/story/-Elpais.cr> (10 de junio, 2022) Ministerio de Hacienda restablece sistema ATV tras hackeo: <https://www.elpais.cr/2022/06/10/ministerio-de-hacienda-restablece-sistema-atv-tras-hackeo/>

hacienda-restablece-sistema-atv-tras-hackeo/

**Comment:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): javascript:alert(document.lastModified). Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año. Para los archivos zip, se toma la última fecha de modificación. Dadas las circunstancias del país, también se consideran las fechas de última modificación de los documentos disponibles en la página de la CGR y correo electrónico con comunicado e imagen del documento publicado.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

[https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos:

[https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Evaluación Anual: <https://www.hacienda.go.cr/docs/02-InfomesInstitucionales2021.zip>

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Verificación de Metas: <https://www.hacienda.go.cr/docs/04-InfVerificacionMetas2021.pdf>

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Verificación de Metas: <https://www.hacienda.go.cr/docs/05-InfomesInstitucionalesVerifMetas2021.zip>

-Contraloría General de la República. Memoria Anual 2021. Informes correspondientes al año 2021. Presupuesto:

<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/mh/informes/presupuesto-21.zip>

**Comment:**

El Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021, es un informe consolidado. También se publican informes institucionales, el Informe Consolidado de Verificación de Metas y los informes institucionales de verificación de metas.

**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:**

c. No

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Evaluación Anual: <https://www.hacienda.go.cr/docs/02-InformesInstitucionales2021.zip>

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Verificación de Metas: <https://www.hacienda.go.cr/docs/04-InfVerificacionMetas2021.pdf>

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Verificación de Metas: <https://www.hacienda.go.cr/docs/05-InformesInstitucionalesVerifMetas2021.zip>

Contraloría General de la República. Memoria Anual 2021. Informes correspondientes al año 2021. Presupuesto:

<https://cgrfiles.cgr.go.cr/publico/docswweb/documentos/publicaciones-cgr/memoria-anual/2021/mh/informes/presupuesto-21.zip>

**Comment:**

Los datos numéricos contenidos en el YER no están disponibles en un formato legible por máquina. Los documentos solo están disponibles en formato PDF.

**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:**

No aplica, los documentos están disponibles públicamente.

**Comment:**

No aplica, los documentos están disponibles públicamente.

**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:**  
N/A

**Comment:**  
N/A

**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 Resultados Físicos y Financieros de los Programas Ejecutados Ejercicio Económico 2021

**Source:**  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Evaluación Anual: <https://www.hacienda.go.cr/docs/02-InformesInstitucionales2021.zip>  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Verificación de Metas: <https://www.hacienda.go.cr/docs/04-InfVerificacionMetas2021.pdf>  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Verificación de Metas: <https://www.hacienda.go.cr/docs/05-InformesInstitucionalesVerifMetas2021.zip>  
-Contraloría General de la República. Memoria Anual 2021. Informes correspondientes al año 2021. Presupuesto: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/mh/informes/presupuesto-21.zip>

**Comment:**  
El Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021, es un informe consolidado. También se publican informes institucionales, el Informe Consolidado de Verificación de Metas y los informes institucionales de verificación de metas.

**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:**

a. Yes

**Source:**

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Folleto Ciudadano. Evaluación del Presupuesto Nacional 2021: <https://www.hacienda.go.cr/docs/03-FolletoEvaluacion2021.pdf>

**Comment:**

Si bien el del Informe de Evaluación Anual 2021 (YER) tiene como última fecha de modificación el 25 de enero de 2023, se corrobora que fue publicado el 16 de marzo del 2022 con correo proporcionado por el Ministerio de Hacienda.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

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

**Answer:**

FY 2021

**Source:**

Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

La Memoria Anual fue publicada el 29 de abril de 2022.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

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

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

**Answer:**

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

**Source:**

Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsw eb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

Publicado el 29 de abril de 2022.

**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:**

29/04/2022

**Source:**

Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsw eb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

La última fecha de modificación fue el 29 de abril de 2022 de acuerdo con JavaScript.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**  
Opinion: Agree

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

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

**Answer:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): javascript:alert(document.lastModified). Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año.

**Source:**

Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

La forma en se verificó la fecha de publicación fue: Se abre el archivo de interés y en la línea de la dirección URL se escribe (no copiar y pegar): javascript:alert(document.lastModified). Al seleccionar "enter" aparece la fecha de la última modificación con formato mes, día y año.

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

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

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

**Answer:**

<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Source:**

Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

La última fecha de modificación fue el 29 de abril de 2022 de acuerdo con JavaScript.

**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:**

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

**Source:**

Contraloría General de la República. Documentos. Memoria Anual 2021: <https://sites.google.com/cgr.go.cr/monitoreocgr/2021/memoria2021>

**Comment:**

En todas las secciones de la memoria anual, disponibles en el sitio web, contienen enlaces para la descarga de datos en formato de Excel. Ver por ejemplo, la sección Memoria Anual del Año Económico del 2021, Cifras globales del Presupuesto Nacional, Descargar Cuadros y Gráficos (<https://sites.google.com/cgr.go.cr/monitoreocgr/2021/memoria2021/dfoe-fip-mtr-00022-2022>) o la sección #MonitoreoCGR en cifras (<https://sites.google.com/cgr.go.cr/monitoreocgr/2021/monitoreocgr-cifras>)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

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

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

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

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

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

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

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

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

No aplica, los documentos están disponibles públicamente.

**Comment:**

No aplica, los documentos están disponibles públicamente.

**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:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

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

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

**Answer:**

Memoria Anual 2021

**Source:**

Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

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

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

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

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

**Answer:**

b. No

**Source:**

Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

No se identifica un documento ciudadano de la Memoria Anual.

**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:**

-Ministerio de Hacienda: <https://www.hacienda.go.cr/Presupuesto.html>  
-Contraloría General de la República. Publicaciones CGR. Documentos: <https://www.cgr.go.cr/03-documentos/publicaciones/publicaciones-cgr.html>  
-Banco Central de Costa Rica. Indicadores Económicos. Finanzas Públicas:  
<https://gee.bccr.fi.cr/indicadoreseconomicos/Cuadros/fmVerCatCuadro.aspx?idioma=1&CodCuadro=%201179>

**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:**

-Ministerio de Hacienda: <https://www.hacienda.go.cr/docs/DatosAbiertos.pdf>

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

-Banco Central de Costa Rica. Indicadores Económicos. Finanzas Públicas:

<https://gee.bccr.fi.cr/indicadoreseconomicos/Cuadros/frmVerCatCuadro.aspx?idioma=1&CodCuadro=%201178>

**Comment:**

Los datos de ingresos y gastos se pueden descargar como un archivo consolidado:

- En la página del Ministerio de Hacienda, en la sección de Presupuesto Transparencia Presupuestaria, Datos Abiertos, se encuentra información sobre las cifras consolidadas de Ley de Presupuesto 2022.

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

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**GQ-1c. On these websites/portals, can 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:**

-Ministerio de Hacienda: <https://www.hacienda.go.cr/docs/DatosAbiertos.pdf>

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

-Banco Central de Costa Rica. Indicadores Económicos. Finanzas Públicas:

<https://gee.bccr.fi.cr/indicadoreseconomicos/Cuadros/frmVerCatCuadro.aspx?idioma=1&CodCuadro=%201179>

**Comment:**

En la página del Ministerio de Hacienda, en la sección de Presupuesto, se encuentra información sobre el Proyecto del Presupuesto (<https://www.hacienda.go.cr/docs/HistoricoProyectosn.pdf>) y sobre la Ley de Presupuesto 2021 (<https://www.hacienda.go.cr/docs/LeyHistorico.pdf>). Además, cifras de la Ejecución Mensual Acumulada (<https://www.hacienda.go.cr/Presupuesto.html>) y las Bases de Datos del Presupuesto Nacional en datos Abiertos (<https://www.hacienda.go.cr/docs/DatosAbiertos.pdf>)

En la página de la Contraloría General de la República se encuentra información sobre la Evolución Fiscal y Presupuestaria (<https://www.cgr.go.cr/03-documentos/publicaciones/evol-fiscal.html>), Informes técnicos del Proyecto de Ley Presupuestario (<https://www.cgr.go.cr/03-documentos/publicaciones/informes-tecnicos.html>), Memorias Anuales (<https://www.cgr.go.cr/03-documentos/publicaciones/memoria-anual/memoria-anual.html>) e Informes técnicos (<https://www.cgr.go.cr/03-documentos/publicaciones/informes-tecnicos.html>)

En la página de indicadores económicos del Banco Central de Costa Rica, en la sección de Finanzas Públicas, se encuentra información sobre Ingresos, gastos y financiamiento devengado del Gobierno Central (<https://gee.bccr.fi.cr/indicadoreseconomicos/Cuadros/frmVerCatCuadro.aspx?idioma=1&CodCuadro=%201179>)

**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:**

-Ministerio de Hacienda. Presupuesto Nacional en datos abiertos: <https://apps.hacienda.go.cr/apppad/>  
-Contraloría General de la República. #MonitoreoCGR:<https://sites.google.com/cgr.go.cr/monitoreocgr/2021/memoria2021/dfoe-fip-mtr-00022-2022>

**Comment:**

En la página #MonitoreoCGR, se encuentra información de ejecuciones, gastos, ejecución, cifras globales del presupuesto nacional, deuda del Gobierno Central, etc. con una descripción implicada del análisis y con la posibilidad de Consulta interactiva.

El Ministerio de Hacienda cuenta con el "Presupuesto Nacional en Datos Abiertos" (<https://apps.hacienda.go.cr/apppad/>) con posibilidad de una descarga de datos interactiva

**Peer Reviewer**

**Opinion:** Agree

Government Reviewer

Opinion: Agree

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

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://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:**

Gestión financiera y de auditoría:

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

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

- Ley N ° 8131: Administración Financiera de la República y Presupuestos Públicos:

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

Transparencia presupuestaria:

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

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

- Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley de la Administración Financiera de la República y Presupuestos Públicos. Artículos 29, 31 y 32: [http://www.hacienda.go.cr/docs/531f18d235b93\\_Ley\\_8131.pdf](http://www.hacienda.go.cr/docs/531f18d235b93_Ley_8131.pdf)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley Orgánica de la Contraloría General de la República:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC)

**Comment:**

Leyes en materia de transparencia presupuestaria y participación ciudadana:

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

Artículo 5. Principio de publicidad.

Artículo 48. Transparencia de la información.

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

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

Artículo 31: Potestad de informar y asesorar.

Artículo 32: Memoria Anual, Informes periódicos y comparecencia.

Artículo 29: Potestad consultiva.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**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:**

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

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

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

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica:

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

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

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

**Comment:**

El principio de Transparencia en la gestión pública se sustenta en los artículos 9, 11 (procedimiento de evaluación de resultados y rendición de cuentas), 27 y 30 (acceso a información) de la Constitución Política. Además, los artículos 27 y 30 plantean el derecho de petición y pronta respuesta, como el de acceso a los departamentos administrativos con fines informativos. De acuerdo con el artículo 10 de la Ley del Sistema Nacional de Archivos "se garantiza el libre acceso a todos los documentos que produzcan o custodien las instituciones. Cuando se trate de documentos declarados secreto de Estado o de acceso restringido, perderán esa condición después de treinta años de haber sido producidos, y podrán facilitarse para investigaciones de carácter científico-cultural, debidamente comprobadas, siempre que no se irrespeten otros derechos constitucionales"

El Decreto Ejecutivo 38994-MP-PLAN-MICITT del 29 de abril de 2015, denominado "Fomento del Gobierno Abierto en la Administración Pública y Creación de la Comisión Nacional para un Gobierno Abierto", define la transparencia gubernamental como el resultado de las buenas prácticas en acceso a información pública, rendición de cuentas, participación ciudadana, del marco normativo que promueva esas prácticas y de los derechos de los habitantes a exigir esa transparencia.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

En el documento "Exposición de motivos", cuadro 3.6 de página 25, se encuentra información sobre la asignación presupuestaria por clasificación administrativa, con una descripción narrativa de la página 26 a la 168. Además, en el documento "Resúmenes globales", página de la 12 a la 13, bajo el nombre de "Resumen Institucional de Egresos" se encuentra la información para cada poder de la República que se complementa con la información de los presupuestos institucionales (ver <https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

En el documento "Exposición de motivos", cuadro 3.6 de página 180, se encuentra información sobre la asignación presupuestaria por clasificación funcional, con una descripción narrativa de la página 179 a la 182. Además, en el documento "Resúmenes globales", página de la 1 a la 3, bajo el nombre de "Resumen de la clasificación funcional" se encuentra la información de la asignación para el 2023 que se complementa con la información de los presupuestos institucionales (ver <https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**



Opinion: Agree

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

**GUIDELINES:**

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

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

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

En el documento "Exposición de motivos", cuadro 3.6 de página 180, se encuentra información sobre la asignación presupuestaria por clasificación funcional, con una descripción narrativa de la página 179 a la 182. Además, en el documento "Resúmenes globales", página de la 1 a la 3, bajo el nombre de "Resumen de la clasificación funcional" se encuentra la información de la asignación para el 2023 que se complementa con la información de los presupuestos institucionales (ver <https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>)

**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:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:

[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

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

-Exposición de motivos: de la página 23 a la 24, con resumen en el cuadro 3.5 de la página 24.

-Resúmenes globales: páginas 3 y 4, bajo el título "Resumen de la clasificación económica"

También aparece en los presupuestos institucionales (ver <https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:

[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

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

-Exposición de motivos: de la página 23 a la 24, con resumen en el cuadro 3.5 de la página 24.

-Resúmenes globales: páginas 3 y 4, bajo el título "Resumen de la clasificación económica"

También aparece en los presupuestos institucionales (ver <https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

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

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

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

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

**Answer:**

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

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

**Comment:**

En los "Presupuestos Institucionales", se encuentran los gastos de programas individuales por institución. Por ejemplo, en la página 3 del documento del Ministerio de Educación Pública, se presentan los gastos por estructura programática, ya sea para la definición y planificación de la Política de Planificación, los servicios de apoyo a la gestión, infraestructura y equipamiento, programa de equidad, etc.

**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:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027:  
[https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

En el documento "Marco fiscal Presupuestario de Mediano Plazo", en la página 64 y 65, cuadro 25 y 27 aparece la proyección de gastos en un periodo plurianual (2022-2027) por clasificación económica

**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:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027:  
[https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

En el documento "Marco fiscal Presupuestario de Mediano Plazo", en la página 64 y 65, cuadro 25 y 27 aparece la proyección de gastos en un periodo plurianual (2022-2027) por clasificación económica

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several

subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

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

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027: [https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

No hay estimaciones plurianuales 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:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:

[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

En el documento "Exposición de motivos", de la página 8 a la 17, se detallan los ingresos tributarios, con un resumen de en el Cuadro 2.2 de la página 9. Además, en el documento "Ingresos" de los Resúmenes globales, de la página 1 a la 4, se desglosan los ingresos totales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:

[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

En el documento "Exposición de motivos", en la página 18, se detallan los ingresos no tributarios, con un resumen en el cuadro 2.4. Además, en el documento "Ingresos" de los Resúmenes globales, de la página 4 a la 8 se desglosan los ingresos no tributarios por ventas, servicios, etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027: [https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

En el documento "Marco Fiscal Presupuestario de Mediano Plazo", de la página 58 a la 62, se presenta el detalle de la proyección de los ingresos tributarios y no tributarios para el periodo 2022- 2027, bajo el escenario base y el alternativo, con un resumen en los cuadro 21 y 23.

**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:**

c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027: [https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

En el documento "Marco Fiscal Presupuestario de Mediano Plazo", de la página 58 a la 62, se presenta la proyección de los ingresos tributarios y no tributarios para el periodo 2022- 2027, bajo el escenario base y el alternativo, con un resumen en los cuadro 23 y 21. La calificación es c porque los ingresos tributarios deberían presentar una mayor desagregación, por ejemplo el impuesto sobre los ingresos debería estar más desagregado a nivel de personas y empresas; además de las categoría de otros impuestos directos e indirectos y los ingresos no tributarios no desagregados.

**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:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de motivos", de la página 183 a la 193 se presentan los elementos necesarios sobre el servicio de la deuda pública:

-El monto total de la deuda del gobierno central: en la Sección 4.4.4 Saldo de deuda y composición del portafolio, página 198.

-Los pagos de intereses de la deuda pendiente para el año presupuestario: el cuadro 4.11 de la página 202 presenta los intereses para deuda interna y externa, así como la tasa implícita de deuda interna y externa.

- Nuevos préstamos: se presenta en el cuadro 3,61 de la página 183 (resultado primario para 2023).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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



**Executive's Budget Proposal:**

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de motivos", de la página 183 a la 192 se presentan los elementos necesarios sobre el servicio de la deuda pública:  
-El monto total de la deuda del gobierno central: en la Sección 4.4.4 Saldo de deuda y composición del portafolio, página 198.  
-Los pagos de intereses de la deuda pendiente para el año presupuestario: el cuadro 4.11 de la página 202 presenta los intereses para deuda interna y externa, así como la tasa implícita de deuda interna y externa.  
- Nuevos préstamos: se presenta en el cuadro 3,61 de la página 183 (resultado primario para 2023).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

*GUIDELINES:*

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

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

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

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documentado "Exposición de motivos" de la página 183 a la 201, se presenta información sobre:

- Tasas de interés de la deuda: en el cuadro 4.11 de la página 202 se encuentra información de la tasa implícita de deuda interna y externa.
- Perfil de amortización de la deuda: cuadro 4.9 de la página 201, páginas 196-198 en la sección de "Estrategias de corto plazo o plan anual".
- Deuda externa o interna: cuadro 4.6 de la página 199 y páginas 206 a la 210

Información más allá de la necesaria:

- Tasas de interés fijas o variables: en el cuadro 4.8 de la página 200 aparece el porcentaje de deuda con tasa fija, tasa indexada y tasa ajustable.
- Moneda de la deuda: Cuadro 4.7 de la página 200.
- Análisis de riesgo: cuadro 4.10 de la página 201.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documentado "Exposición de motivos" de la página 183 a la 201, se presenta información sobre:

- Tasas de interés de la deuda: en el cuadro 4.11 de la página 202 se encuentra información de la tasa implícita de deuda interna y externa.
- Perfil de amortización de la deuda: cuadro 4.9 de la página 201, páginas 196-198 en la sección de "Estrategias de corto plazo o plan anual".
- Deuda externa o interna: cuadro 4.6 de la página 199 y páginas 206 a la 210

Información más allá de la necesaria:

- Tasas de interés fijas o variables: en el cuadro 4.8 de la página 200 aparece el porcentaje de deuda con tasa fija, tasa indexada y tasa ajustable.
- Moneda de la deuda: Cuadro 4.7 de la página 200.
- Análisis de riesgo: cuadro 4.10 de la página 201.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**GUIDELINES:**

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

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

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

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027:  
[https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

En el documento "Marco Fiscal Presupuestario de Mediano Plazo", cuadro 2 de la página 23, se presentan los supuestos macroeconómicos con información de PIB nominal, Inflación y crecimiento real del PIB. También, incluye información de Ingreso Nacional Disponible, Tasa de desempleo, Balanza de pagos, Resultado del sector público global reducido, y agregados monetarios y crediticios. Sin embargo, se omite la información sobre las tasas de interés que como se mencionó en la OBS 2019:

"se utilizan tasas de interés de la deuda, las cuales si tienen una relación e impacto directo en las provisiones de rubros importantes del presupuesto como lo son la partida de Intereses. El presupuesto no puede considerar una tasa de interés estándar de mercado, ya que debe considerar la estructura actual de endeudamiento y la política a seguir en los próximos años, por lo que si se presenta información de las tasas de interés con que se basan las proyecciones presupuestarias" La información de la tasa de interés implícita de la deuda interna y externa, se presenta en el documento "Exposición de motivos", en el cuadro 4.11 de la página 202.

La respuesta es b) según consultas anteriores.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:**

Nominal GDP level  
Inflation rate  
Real GDP growth  
Information beyond the core elements (please specify)

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027:  
[https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

En el documento "Marco Fiscal Presupuestario de Mediano Plazo", cuadro 2 de la página 23, se presentan los supuestos macroeconómicos con información de PIB nominal, Inflación y crecimiento real del PIB. También, incluye información de Ingreso Nacional Disponible, Tasa de desempleo, Balanza de pagos, Resultado del sector público global reducido, y agregados monetarios y crediticios. Sin embargo, se omite la información sobre las tasas de interés que como se mencionó en la OBS 2019:  
"se utilizan tasas de interés de la deuda, las cuales si tienen una relación e impacto directo en las provisiones de rubros importantes del presupuesto como lo son la partida de Intereses. El presupuesto no puede considerar una tasa de interés estándar de mercado, ya que debe considerar la estructura actual de endeudamiento y la política a seguir en los próximos años, por lo que si se presenta información de las tasas de interés con que se basan las proyecciones presupuestarias" La información de la tasa de interés implícita de la deuda interna y externa, se presenta en el documento "Exposición de motivos", en el cuadro 4.11 de la página 202.

**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/pdffiles/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:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027: [https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

Ninguno de los documentos presenta un análisis de sensibilidad del impacto de los supuestos macroeconómicos sobre el presupuesto. Si bien, existen proyecciones en un escenario base y alternativo, ambos contienen los mismos supuestos macroeconómicos.

**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:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

**Comment:**

En el documento los Presupuestos Institucionales, cada entidad incorpora en los "Comentarios sobre Presupuesto 2023" una sección de los nuevos programas y proyectos con los respectivos montos, una descripción narrativa y la población beneficiaria. Por ejemplo sobre nuevas políticas, se encuentran algunos ejemplos como:

- Contraloría General de la República: páginas de la 7 a la 9.
- Presidencia de la República: páginas de la 8 a la 10.
- Ministerio de Hacienda: páginas de la 6 a la 10.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion 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:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", en la sección "Ingresos estimados" de la página 4 a la 19, se encuentra información sobre algunos programas que generan ingresos. Por ejemplo, en la página 18 se describen los cambios en los ingresos producto de la incorporación de los ODs al Presupuesto Nacional". Además, de la página 13 a la 14 se refieren a la Ley 10.295, Ley para detener temporalmente el incremento del impuesto único a los combustibles por un plazo de seis meses.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", de la página 279 a la 311, se encuentra información general de gastos para el AP-1 por las tres clasificaciones.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could*

be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

**Comment:**

En los presupuestos Institucionales se pueden encontrar los gastos autorizados por institución y programa para el 2022 (AP-1). Por ejemplo, en la página 3 del Presupuesto del Ministerio de Educación Pública, se encuentra la información por programa sobre gastos devengados para el 2021, autorizados para el 2022 y los establecidos en el proyecto de ley 2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento Resumen de Egresos de los documentos resúmenes globales se pueden encontrar las cifras de gasto del AP-1 actualizadas a agosto de 2022. Con datos autorizados se refiere a los gastos aprobados según cifras actualizadas.

En el documento "Exposición de Motivos", en el "Anexo 7: Resúmenes Globales" de la página 278 a la 299, se encuentra esta misma información.



Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

- Ministerio de Hacienda. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Resumen Global" se presenta el gasto para años anteriores, con una columna de gastos devengados en diciembre de 2021, una de gasto autorizado en agosto de 2022 y otra columna de proyecto de ley 2023 por las tres clasificaciones.

En el documento "Exposición de Motivos", en el "Anexo 7: Resúmenes Globales" de la página 278 a la 299, se encuentra información general de gastos para el AP-2 por las tres clasificaciones."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**Answer:**

Administrative classification

Economic classification  
Functional classification

**Source:**

-Ministerio de Hacienda. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Resumen Global" se presenta el gasto para años anteriores, con una columna de gastos devengados en diciembre de 2021, una de gasto autorizado en agosto de 2022 y otra columna de proyecto de ley 2023 por las tres clasificaciones.

En el documento "Exposición de Motivos", en el "Anexo 7: Resúmenes Globales" de la página 278 a la 299, se encuentra información general de gastos para el AP-2 por las tres clasificaciones."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

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

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

**Comment:**

En los presupuestos Institucionales se pueden encontrar los gastos autorizados por institución y programa para el 2021 (AP-2). Por ejemplo, en la página 3 del Presupuesto del Ministerio de Educación Pública, se encuentra la información por programa sobre gastos devengados para el 2021, autorizados para el 2022 y los establecidos en el proyecto de ley 2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Resúmenes globales" se presenta la información correspondiente a los resultados del año 2021 (AP-2).

En el documento "Exposición de Motivos", en el "Anexo 7: Resúmenes Globales" de la página 278 a la 299, se encuentra esta misma información.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

**GUIDELINES:**

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

**Answer:**

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

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", en las páginas de la 242 a la 248, según contador de páginas, aparece el detalle de los ingresos

tributarios y no tributarios para el año AP-1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", en las páginas de la 242 a la 248, según contador de páginas, aparece el detalle de las fuentes individuales de ingresos para el año AP-1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos" en las páginas de la 242 a la 248, según contador de páginas, se presenta la información actualizada (Revisión) de las estimaciones originales de ingresos para AP-1 (2022).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

***GUIDELINES:***

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", en las páginas de la 242 a la 248, según contador de páginas, aparece el detalle de los ingresos tributarios y no tributarios para el año AP-2 (2021).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

***GUIDELINES:***

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", en las páginas de la 242 a la 248, según contador de páginas, aparece el detalle de las fuentes individuales de ingresos para el año AP-2 (2021).

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

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

*GUIDELINES:*

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", en las páginas de la 242 a la 248, según contador de páginas, se presenta la información sobre los ingresos actualizados del AP-2 (2021).

**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:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de motivos", de la página 183 a la 213 se presentan los elementos necesarios sobre el servicio de la deuda pública:

- El monto total de la deuda del gobierno central: el Sección 4.4.4 Saldo de deuda y composición del portafolio, página 198 "El saldo de la deuda de Gobierno estimado para el cierre 2022 es de ¢30.235.989,84 millones, lo que equivale a 68,78% con respecto al PIB,"
- Los pagos de intereses de la deuda pendiente para el año presupuestario: el cuadro 4.11 de la página 202 presenta los intereses para deuda interna y externa, así como la tasa implícita de deuda interna y externa.
- Perfil de amortización de la deuda: cuadro 4.9 de la página 201.
- Deuda externa o interna: cuadro 4.6 de la página 199 y páginas 206 a la 211.

Información más allá de la necesaria:

- Tasas de interés fijas o variables: en el cuadro 4.8 de la página 200 aparece el porcentaje de deuda con tasa fija, tasa indexada y tasa ajustable.
- Moneda de la deuda: Cuadro 4.7 de la página 200.
- Análisis de riesgo: cuadro 4.10 de la página 201.

Además, la información de nuevos préstamos se presenta en la página 183, cuadro 3.61 (resultado primario)

**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:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Marco Fiscal de Mediano Plazo 2022-2027:

[https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

En la página 56 del Marco Fiscal Mediano Plazo 2022-2027, aparecen los datos acumuladas del total de deuda del gobierno central como porcentaje del PIB del 2021 y a junio 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

*GUIDELINES:*

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

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

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

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

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

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

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

*Please provide in the comments a list of all known extra-budgetary funds.*

**Answer:**

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

**Source:**

-Evaluación PEFA. Desempeño de la Gestión de las Finanzas Públicas en Costa Rica 2015:



<https://www.pefa.org/sites/pefa/files/assessments/reports/CR-Sep16-PFMPR-Public.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

De acuerdo con el informe PEFA de 2016 determinó: "Los órganos desconcentrados y entidades descentralizadas no empresariales como se mencionó en la anterior dimensión, disponen de ingresos propios obtenidos producto de la venta de bienes y servicios y de algunos tributos, los cuales aunque no se encuentran incluidos en el Presupuesto de la República y en principio se consideran como extrapresupuestarios" (p.22 y 23). Sin embargo, de acuerdo con la página 5 de la Exposición de Motivos, "Desde 2021 y, en cumplimiento de Ley 9524 Ley Fortalecimiento del Control Presupuestario de los Órganos Desconcentrados del Gobierno Central, los Órganos Desconcentrados (ODs) están incorporados al Presupuesto de la República. Como ha sucedido en los dos ejercicios anteriores, para 2023 el impacto significativo de los ingresos de esas entidades se refleja en las contribuciones sociales que percibe el Fondo de Desarrollo Social y Asignaciones Familiares (FODESAF). Aunque en menor medida, los ODs también aportan ingresos no tributarios, ingresos tributarios y transferencias corrientes". Por lo tanto, los fondos extrapresupuestarios de los ODs están incluidos en el Proyecto de la Ley del Presupuesto 2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Se requiere mayor precisión sobre el concepto de Fondos Extrapresupuestarios por parte de IBP en el caso costarricense, ya que técnicamente no debería presentarse este tipo de recursos.

**IBP Comment**

Se toma nota y agradece el comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que: - Si bien en Costa Rica el Transitorio IV - Ley de Administración Financiera de la República y Presupuestos Públicos - N° 8131 de 2001, indica "El Poder Ejecutivo deberá realizar las acciones pertinentes para que, en el ejercicio económico posterior a la publicación de esta Ley, se eliminen los gastos extrapresupuestarios", el Informe PEFA de 2022 determinó que la existencia de fondos extrapresupuestarios que no son incluidos en el presupuesto de la República: "La metodología PEFA se refiere al Gobierno Central este término abarca en el caso de Costa Rica, según el clasificador institucional vigente, a: a) El Gobierno de la República, que comprende a todas las entidades públicas que cumplen funciones de gobierno y operan en el ámbito nacional. Está conformado por el Poder Ejecutivo y sus órganos desconcentrados\*, el Poder Legislativo y sus órganos auxiliares, el Poder Judicial y el Tribunal Supremo de Elecciones. En términos presupuestarios sus ingresos provienen y sus gastos son financiados directamente por el Presupuesto de la República. Estas son, por tanto, entidades presupuestarias. b) Las instituciones descentralizadas no empresariales, que son instituciones con personalidad jurídica plena y patrimonio propio que realizan función de gobierno en el ámbito nacional, a las que se les ha sido asignada una competencia específica en la satisfacción de un fin público determinado. Además, tienen alguna autonomía administrativa, política y organizativa, pero están sujetas a la tutela administrativa del Gobierno Nacional. El presupuesto de estas instituciones es aprobado por la Contraloría General de la República y no figura como parte del Presupuesto de la República. Se consideran, por lo mismo, entidades extrapresupuestarias. \* Los órganos desconcentrados eran hasta el año 2020 entidades dependientes del Poder Ejecutivo, pero encargadas - con diferentes niveles de autonomía de gestión - de llevar adelante actividades específicas establecidas mediante normativa expresa. Sus presupuestos eran aprobados por la Contraloría General de la República y, por tanto, estaban clasificadas como entidades extrapresupuestarias. La promulgación de la Ley 9524 de Fortalecimiento del Control Presupuestario de los Órganos Desconcentrados del Gobierno Central, de fecha 10 de abril de 2018, establece que los órganos desconcentrados se incorporan al presupuesto nacional a partir del proceso de formulación del ejercicio fiscal 2021."

<https://www.pefa.org/node/5142> - Costa Rica: 2023 Article IV Consultation también indica la existencia de entidades extrapresupuestarias (unidades descentralizadas). <https://www.imf.org/en/Publications/CR/Issues/2023/12/22/Costa-Rica-2023-Article-IV-Consultation-Fifth-Review-Under-the-Extended-Arrangement-Under-542905> - En la Exposición de Motivos, se encuentra [Cuadro 25] información de transferencias corrientes de instituciones descentralizadas no empresariales. Para concluir, y revisada la evidencia disponible, se debe mantener la valoración original "C", dado que se existen en Costa Rica entidades extrapresupuestarias, y la propuesta presenta cierta información relacionada con los fondos extrapresupuestarios, pero no se incluye información central.

**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:**

-Evaluación PEFA. Desempeño de la Gestión de las Finanzas Públicas en Costa Rica 2015:

<https://www.pefa.org/sites/pefa/files/assessments/reports/CR-Sep16-PFMPR-Public.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

De acuerdo con el informe PEFA de 2016 determinó: "Los órganos desconcentrados y entidades descentralizadas no empresariales como se mencionó en la anterior dimensión, disponen de ingresos propios obtenidos producto de la venta de bienes y servicios y de algunos tributos, los cuales aunque no se encuentran incluidos en el Presupuesto de la República y en principio se consideran como extrapresupuestarios" (p.22 y 23). Sin embargo, de acuerdo con la página 5 de la Exposición de Motivos, "Desde 2021 y, en cumplimiento de Ley 9524 Ley Fortalecimiento del Control Presupuestario de los Órganos Desconcentrados del Gobierno Central, los Órganos Desconcentrados (ODs) están incorporados al Presupuesto de la República. Como ha sucedido en los dos ejercicios anteriores, para 2023 el impacto significativo de los ingresos de esas entidades se refleja en las contribuciones sociales que percibe el Fondo de Desarrollo Social y Asignaciones Familiares (FODESAF). Aunque en menor medida, los ODs también aportan ingresos no tributarios, ingresos tributarios y transferencias corrientes". Por lo tanto, los fondos extrapresupuestarios de los ODs están incluidos en el Proyecto de la Ley del Presupuesto 2023.

La respuesta es b) porque no se observó una tabla que consolide ingresos, gastos y muestre los fondos extrapresupuestarios.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Se mantiene la posición definida en la pregunta anterior sobre la conceptualización de fondos extrapresupuestarios para el caso costarricense.

**IBP Comment**

Favor ver comentario de IBP en q.33. Revisada la evidencia disponible, se debe mantener la valoración original "B", dado que se existen en Costa Rica entidades extrapresupuestarias, y la propuesta presenta cierta información relacionada con los fondos extrapresupuestarios, pero no se incluye información central, y las finanzas del gobierno central (presupuestaria y extrapresupuestaria) no se presentan en una base consolidada.

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

**GUIDELINES:**

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

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental*

transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:

[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", página de la 26 a la 168, se presenta una descripción narrativa de las diferentes transferencias de carácter intergubernamental. Por ejemplo, en la página 42 se menciona que para cumplir con lo dispuesto en la Ley de Fortalecimiento del Consejo Nacional de la Persona Adulta Mayor N°9188 y Ley Impuestos sobre Cigarrillos y Licores para Plan de Protección Social N°7972, la Presidencia de la República transfiere \$20.536,2 millones a Gobiernos Locales (\$817,5 millones), Asociaciones (\$19.074,9 millones) y Fundaciones (\$643,8 millones). Además, en la página de la 284 a la 285, y 297 se detallan los diferentes montos de los resúmenes globales, misma información que aparece en el documento de "Resúmenes globales" páginas 19 y 20.

**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](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

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

**Answer:**

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

**Source:**

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

**Comment:**

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

**Peer Reviewer**

**Opinion:** 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:**

None of the above

**Source:**

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

**Comment:**

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

**Peer Reviewer**

**Opinion:** 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:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de motivos", en la página 297 del contador de páginas, se presenta información de las Transferencias corrientes a Empresas Públicas no Financieras, sin una explicación narrativa.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)**

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", en la página 250, hay información del impuesto solidario otorgado al Banco Hipotecario de la Vivienda (BANVHI) destinado a programas financieros de vivienda para personas en pobreza. En años anteriores, este ejemplo se ha considerado una actividad cuasifiscal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets, and an estimate of their value.)**

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Resúmenes globales:  
[https://www.hacienda.go.cr/docs/Resumenes\\_Globales\\_2023vf.zip](https://www.hacienda.go.cr/docs/Resumenes_Globales_2023vf.zip)

**Comment:**

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

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Consideramos que el comentario incluido por el revisor no es preciso al utilizar el concepto de ingresos corrientes y colocación de títulos valores.

**Researcher Response**

Es correcta la apreciación del revisor. El comentario sería: En el documento "Resúmenes Globales" página 5, presenta información sobre los activos financieros, pero no muestra el stock de activos financieros, es decir, una lista de activos financieros que tiene el país y su valor estimado para el año fiscal.

**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:**

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

**Comment:**

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

**Peer Reviewer**

Opinion: Agree

Government Reviewer  
Opinion: Agree

**41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/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:**

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

**Comment:**

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

**Peer Reviewer**

Opinion: Agree

Comments: Verificado

**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:**

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

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Hay discusiones al respecto, por ejemplo, posibles cambios a contratos de COP o multas, pero mas que documentos que impacten el presupuesto son discusiones mediaticas.

**Government Reviewer**

**Opinion:** Agree

**43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?**

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal

sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestario de Mediano Plazo 2022-2027: [https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022\\_2027.pdf](https://www.hacienda.go.cr/docs/MFMPparaelGobiernoCentral2022_2027.pdf)

**Comment:**

En el documento "Marco Fiscal Presupuestario de Mediano Plazo 2021-2025", página de la 71 a la 74 se presenta información sobre la sostenibilidad de la deuda a mediano plazo y se identifican algunos riesgos. Sin embargo, si bien se hacen supuestos macroeconómicos para el periodo 2022-2027 (cuadro 33 página 73), las proyecciones no cubren como mínimo 10 años.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?**

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive

donor assistance.

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de motivos" página 247 (del contador de páginas), se presenta información de las transferencias corrientes del sector externo recibidos por gobiernos extranjeros como Organismos Internacionales, sin una explicación narrativa.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** En la información que hace referencia el investigador, todas las líneas muestran datos en cero, debido a que no se cuenta con ese tipo de recursos.

**IBP Comment**

Se toma nota y agradece el comentario del revisor de gobierno. Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que: - Si bien los líneas en la página 247 se encuentran en cero, en la página 19 se indica "el proyecto de presupuesto 2023 incorpora ingresos por ₡7.252.535,9 millones y egresos por ₡12.266.816,9 millones, de los cuales ₡21,2 millones están financiados con superávit proveniente de la donación de la Unión Europea al Ministerio de Seguridad Pública", en la página 276 se incorpora el superávit específico de la donación de la Unión Europea, en el anteproyecto de presupuesto 2023. En este sentido, se mantiene la respuesta actual de "B".

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

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

**GUIDELINES:**

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

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

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

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

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional*

information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento Exposición de Motivos, de la página 214 se presenta información de los gastos tributarios pero el análisis se refiere a lo resultados del 2020 y se incluyen las estimaciones para el 2021 y 2022. No se presenta la estimación de los gastos tributarios para el año presupuestario 2023.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?**

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all 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:**

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

**Source:**

Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", de la página 250 a la 258 (del contador de páginas), se presenta información correspondiente a las estimaciones de impuestos con destinos específicos del gobierno. Además, se presenta una descripción narrativa de estos impuestos de la página 13 a la 21; por ejemplo: los combustibles (página 13) o el Impuesto a la Propiedad de Vehículos (página 16).

**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:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

**Comment:**

En el documento "Exposición de Motivos", Anexo 1 de la página 222 a la 233 se detalla la vinculación del plan de presupuesto de cada institución con Planes Sectoriales, Plan Estratégico Nacional (PEN), Estrategia Económica Territorial 2020-2050, Objetivos de Desarrollo Sostenible (ODS) de la Agenda 2030, metas nacionales del Programa de Gobierno de la Administración 2022-2026, los planes nacionales sectoriales (PNS), planes estratégicos institucionales (PEI), los planes regionales de desarrollo, el Banco de Proyectos de Inversión Pública (BPIP) y el Plan Nacional de Gestión de Riesgos (PNGR), haciendo énfasis a los principales objetivos. Esta información se complementa con los Proyectos Institucionales, que muestra el detalle de cada objetivo.

**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:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

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

**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:**

b. Yes, nonfinancial data on inputs are presented for all administrative units (or functions) but not for all (or any) programs.

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

**Comment:**

En el documento "Exposición de Motivos" de la página 26 a la 168, aparece una descripción de los principales objetivos de los programas y proyectos por institución (información que también se encuentra en los "Comentarios sobre Presupuesto 2023" de los presupuestos institucionales). Además, presenta información no financiera relacionada con los puestos: en la página 285 aparece el resumen de la cantidad de puestos y la cantidad de lecciones que se traducen a puestos y en las páginas 289 y 290 aparece el resumen por tipo de recursos humanos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

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

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

**Answer:**

b. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

**Comment:**

En el documento "Exposición de Motivos" de la página 26 a la 168, se presenta información relacionada con datos no financieros sobre resultados para algunos programas. Asimismo, la información se complementa con los presupuestos por institución con datos no financieros de productos y resultados. Por ejemplo, ver el presupuesto institucional del Ministerio de Educación Pública, página 39 y 40.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:

<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/ProyectosInstitucionales.zip>

**Comment:**

En el documento "Exposición de Motivos", de la página 223 a la 233, se asignan metas de desempeño sobre resultados en la Propuesta de Presupuesto del Ejecutivo. También en cada uno de los presupuestos institucionales se detallan los indicadores y metas.

**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 for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

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

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and



[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Exposición de Motivos:  
<https://www.hacienda.go.cr/docs/00ExposiciondeMotivosProyectoPresupuesto2023.pdf>

**Comment:**

En el documento "Exposición de Motivos", cuadro 3.28 de la página 107, se presentan los programas del Ministerio de Educación Pública para atender a los estudiantes en condición de pobreza, por ejemplo, las Becas, Comedores escolares y transporte a estudiantes. Además en la página 117, el Ministerio de Trabajo y Seguridad Social asigna: "transferencias tanto corrientes como de capital al Sector Público, las que tienen como propósito apoyar y salvaguardar a las poblaciones más vulnerables del país, sobresaliendo los recursos dirigidos a la Caja Costarricense del Seguro Social (CCSS) para la protección del adulto mayor en situación de pobreza y para el Régimen de Pensiones No Contributivo que totalizan ¢163.528,1 millones; se le otorgaron al Instituto Mixto de Ayuda Social (IMAS), ¢36.715,0 millones, para la atención de personas indigentes y ¢3.248,8 millones para apoyar a personas responsables de pacientes terminales, al Consejo Nacional de Personas con Discapacidad (CONAPDIS) se le incluyeron ¢12.511,0 millones para la atención de personas discapacitadas en estado de abandono y/o pobreza".

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

**IBP Comment**

Se toma nota y agradece el comentario del revisor. IBP realizó un seguimiento con el revisor de gobierno respecto a este indicador, quien amplió el comentario y agregó: "la analizamos y consideramos que se debe mantener la respuesta original." En base a la evidencia presentada por el investigador, se mantiene la calificación "B".

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Lineamientos técnicos y metodológicos para la planificación, programación presupuestaria, seguimiento y la evaluación estratégica en el sector público en Costa Rica 2023: [https://www.hacienda.go.cr/docs/LINEAMIENTOS\\_POL\\_2023.pdf](https://www.hacienda.go.cr/docs/LINEAMIENTOS_POL_2023.pdf)

**Comment:**

En el documento "Lineamientos técnicos y metodológicos para la planificación, programación presupuestaria, seguimiento y la evaluación estratégica en el sector público en Costa Rica 2023", de la página 6 a la 13, se presentan las disposiciones generales con las especificaciones de las fechas de entrega.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** En los Lineamientos Técnicos sobre el Presupuesto Nacional emitidos por la Dirección General de Presupuesto Nacional, se incluyen fechas de presentación de anteproyectos de presupuesto <https://www.hacienda.go.cr/docs/LINEAMDGPN.pdf>  
<https://www.hacienda.go.cr/docs/LineamientosPresupuestoNacional2023c.zip>

**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:**

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

**Source:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027: <https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

En el documento Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027, el Cuadro 1. en la pagina 21, incluye información de los Indicadores macroeconómicos y financiero, periodo 2020 al 2023 en las que se basan las proyecciones presupuestarias, con una descripción en las páginas 19 y

21. También incluye información más allá de la necesaria, relacionada a la información de empleo, balanza de pagos y sector monetario y crédito. Sin embargo, no incluye información de las tasas de interés.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?**

**(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)**

*GUIDELINES:*

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:

<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

En el documento Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027, el "Cuadro 24. Gobierno Central. Proyección del gasto en escenario pasivo" de la página 50 aparece información de las estimaciones de gasto total, con una descripción en las páginas de la 48 a la 51, pero no se presenta una discusión de las políticas y prioridades de gastos.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027: <https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

En el documento Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027, en los cuadros 22 y 23 de las páginas 47 y 48 aparece información de las estimaciones de los ingresos totales, con una descripción en las páginas de la 43 a la 48, pero está presentada para el periodo 2022-2027, y no distingue políticas y prioridades de ingresos para 2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

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

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:  
<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

En el documento Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027, presenta la siguiente información:

-Monto de préstamos nuevos netos necesarios para el próximo año presupuestario: Déficit del Gobierno Central, página 53 - Cuadro 26. Proyección de necesidades brutas de financiamiento para escenarios pasivo y activo, % del PIB.

-Monto total de la deuda del gobierno central al final del próximo año presupuestario: Cuadro 15. Ministerio de Hacienda. Cálculo de la deuda total del Gobierno Central en % del PIB nominal. Datos en millones de colones y % del PIB, página 39

-Pagos de intereses de la deuda pendiente para el próximo año presupuestario: página 50  
Cuadro 24. Gobierno Central. Proyección del gasto en escenario pasivo,  
Cuadro 25. Gobierno Central. Proyección del gasto en escenario activo,

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?**

**GUIDELINES:**

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Marco Fiscal de Mediano Plazo. 2022-04-29 Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027:

<https://www.hacienda.go.cr/Documentos/MasDetalles/MarcoFiscalDeLaroPlazo/20220429%20Marco%20Fiscal%20de%20Mediano%20Plazo%20para%20GC%20y%20SPNF%202022-2027.pdf>

**Comment:**

En el documento Marco Fiscal de Mediano Plazo para GC y SPNF 2022-2027, los cuadros 24 y 25 de la página 50 incluye estimaciones de gasto total para un período plurianual (2022-2027)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

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

**Source:**

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/PresupuestosInstitucionalesN.zip>

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Resúmenes globales. Egresos:

<https://www.hacienda.go.cr/docs/ResumenesGlobales2023.zip>

**Comment:**

En el documento "Resúmenes globales" de la ley de presupuesto 2023, se presentan las estimaciones de gastos por las tres clasificaciones.

- Clasificación funcional: página de la 1 a la 3.

- Clasificación económica: página de la 3 a la 4

-Clasificación administrativa: página 12 a 13.

Además, se presenta información por entidad en los presupuestos institucionales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:**

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/PresupuestosInstitucionalesN.zip>

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Resúmenes globales. Egresos:

<https://www.hacienda.go.cr/docs/ResumenesGlobales2023.zip>

**Comment:**

En el documento "Resúmenes globales" de la ley de presupuesto 2023, se presentan las estimaciones de gastos por las tres clasificaciones.

- Clasificación funcional: página de la 1 a la 3.

- Clasificación económica: página de la 3 a la 4

-Clasificación administrativa: página 12 a 13.

Además, se presenta información por entidad en los presupuestos institucionales.

**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 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 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:**

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Presupuestos Institucionales:

<https://www.hacienda.go.cr/docs/PresupuestosInstitucionalesN.zip>

**Comment:**

En los documentos de los presupuestos institucionales, se presentan estimaciones de gastos para programas individuales. Por ejemplo, en el Ministerio de Educación, página 4 y en el Ministerio de salud en la página 4.

**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:**

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Resúmenes globales. Ingresos:  
<https://www.hacienda.go.cr/docs/ResumenesGlobales2023.zip>

**Comment:**

En el documento "Resúmenes globales" de la ley de presupuesto 2023, página de la 1 a la 8, se presentan las estimaciones de ingresos por categorías (ingresos tributarios y no tributarios)

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**62. Does the Enacted Budget present individual sources of revenue?**

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

**Answer:**

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

**Source:**

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Resúmenes globales. Ingresos:  
<https://www.hacienda.go.cr/docs/ResumenesGlobales2023.zip>

**Comment:**

En el documento "Resúmenes globales" de la ley de presupuesto 2023, página de la 1 a la 8, se presentan las fuentes individuales de los ingresos.



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

**63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

*GUIDELINES:*

*Question 63 asks about three key estimates related to borrowing and debt:*

- the amount of net new borrowing required during the budget year;*
- the total debt outstanding at the end of the budget year;*
- the interest payments on the outstanding debt for the budget year.*

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

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

c. Yes, one of the three estimates related to government borrowing and debt are presented.

**Source:**

-Ministerio de Hacienda.Presupuesto. Ley 10331 – Presupuesto Nacional 2023. Presupuestos Institucionales:  
<https://www.hacienda.go.cr/docs/PresupuestosInstitucionalesN.zip>

**Comment:**

En los documentos de Presupuestos Institucionales, en el documento "Servicio de la deuda pública", en las páginas 2, 3 y 5 se encuentra la información sobre pago de los intereses. No hay información sobre la cantidad de nuevos préstamos netos necesarios durante el año presupuestario y la deuda total pendiente.

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:**

b. The Citizens Budget provides the core information.

**Source:**

-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>

**Comment:**

En el documento "Presupuesto ciudadano del Proyecto Presupuesto Nacional 2023" se encuentra la siguiente información:

-Gastos totales: páginas 8, 12 y 13

-Ingresos totales: página 8 y 10.

-Pronóstico macroeconómico en el que se basa el presupuesto: página 7.

Información más allá de la necesaria:

-Presupuesto por tipo de gasto: página 11

-Presupuesto por institución: páginas 12 y 13.

-Deuda del gobierno central: páginas 16.

-Resultado primario y financiero: página 14.

Como información de contacto se incluye un correo. No se presenta información de las principales iniciativas de política en el presupuesto.

**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:**

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>  
- Publicación en Twitter: <https://twitter.com/HaciendaCR/status/1565492642779103233>  
-Publicación en Facebook: <https://www.facebook.com/photo/?fbid=440314841464656&set=a.249466937216115>

**Comment:**

El Presupuesto ciudadano se difundió por los siguientes medios:  
-Publicación del documento en la página oficial del Ministerio de Hacienda.  
-Publicación en redes sociales: Twitter y Facebook.

**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:**

c. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

**Source:**

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

De acuerdo con la consulta realizada, "se estableció un plan de trabajo con INNOVAAP-UCR y se programaron sesiones con distintos grupos, sin embargo, al ser en tiempos de pandemia y limitarse las reuniones presenciales, las convocatorias se hicieron virtuales y la cantidad de participantes fue prácticamente nula, por lo que el proceso no tuvo los resultados esperados y no se pudo obtener información relevante para ser incorporada en los folletos ciudadanos del proyecto".

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:**

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

**Source:**

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)  
-Ministerio de Hacienda. Presupuesto. Proyecto 23.318-Presupuesto Nacional 2023. Folleto Ciudadano. Proyecto de Ley de Presupuesto Nacional 2023: <https://www.hacienda.go.cr/docs/FolletoPresupuestoNacional2023.pdf>  
-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Folleto Ciudadano. Evaluación del Presupuesto Nacional 2021: <https://www.hacienda.go.cr/docs/03-FolletoEvaluacion2021.pdf>  
-Ministerio de Hacienda. Presupuesto. Folleto de Ley de Presupuesto 2022: <https://www.hacienda.go.cr/Documentos/MasDetalles/Presupuesto/Folleto%20Ley%20Presupuesto%20Nacional.pdf>

**Comment:**

El documento ciudadano se publica en la etapa de formulación, aprobación y del informe de fin de año (YER).

En esta ocasión, el CB para la Ley de Presupuesto 2023 se publicó posterior a la fecha de corte de la OBS (18 de enero del 2023). Dado que el Presupuesto Ciudadano para el Presupuesto Aprobado 2023 se publicó en 2023, fuera de la fecha de corte que establece la metodología de la OBS 2023, por consistencia metodológica corresponde examinar el Presupuesto Ciudadano para el Presupuesto Aprobado 2022.

Si bien el del Informe de Evaluación Anual 2021 (YER) tiene como última fecha de modificación el 25 de enero de 2023, se corrobora que fue publicado el 16 de marzo del 2022 con correo proporcionado por el Ministerio de Hacienda.

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:**

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

**Source:**

- Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>
- Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>
- Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>
- Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>
- Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>
- Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>
- Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)

**Comment:**

Se presenta la información de los gastos por clasificación económica. Un ejemplo específico es el informe de junio de 2022 en el cuadro 8 de la página 15. Esta información se complementa con los datos presentes en el archivo de excel de la información de la ejecución de los ingresos y gastos del presupuesto nacional, de forma mensual y acumulada (ver junio)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

**Answer:**

Economic classification

**Source:**

- Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>
- Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>
- Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>
- Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>
- Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>
- Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>
- Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)

**Comment:**

Se presenta la información de los gastos por clasificación económica. Un ejemplo específico es el informe de junio de 2022 en el cuadro 8 de la

página 15. Esta información se complementa con los datos presentes en el archivo de excel de la información de la ejecución de los ingresos y gastos del presupuesto nacional, de forma mensual y acumulada (ver junio)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**69. Do the In-Year Reports present actual expenditures for individual programs?**

**GUIDELINES:**

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

**Answer:**

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

**Source:**

- Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>
- Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>
- Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>
- Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>
- Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>
- Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>

**Comment:**

Los informes mensuales no muestran los gastos por programa; solo se presentan los ingresos y gastos en términos generales.

**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:**

-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>

-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>

-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>

-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>

-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>

-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>

-Ministerio de Hacienda. Ejecución Mensual Acumulada Del Presupuesto Nacional. Presupuesto:

<https://www.hacienda.go.cr/docs/EjecucionMensualAcumulada.pdf>

**Comment:**

Se presenta información comparativa de los gastos respecto al mismo periodo del año anterior. Por ejemplo, ver cuadro 8 de la página 14 del informe de marzo 2022. Esta información se complementa con las cifras de la Ejecución Mensual Acumulada Del Presupuesto Nacional.

**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:**

-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>

-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>

-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>

-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>

-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>

-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>

-Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)

**Comment:**

Los informes mensuales, presentan los ingresos por categoría (tributario y no tributario). Por ejemplo, ver los gastos tributarios en el cuadro 1 de la página 4 y cuadro 8 de la página 14 del informe de marzo. Esta información se complementa con los datos presentes en el archivo de excel de la

información de la ejecución de los ingresos y gastos del presupuesto nacional, de forma mensual y acumulada (ver marzo).

**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:**

- Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>
- Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>
- Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>
- Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>
- Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>
- Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>
- Ministerio de Hacienda. Presupuesto. Ejecución Mensual Acumulada. Año 2022: [https://www.hacienda.go.cr/docs/2022\\_12\\_Liquidacion\\_WEB.xlsm](https://www.hacienda.go.cr/docs/2022_12_Liquidacion_WEB.xlsm)

**Comment:**

En los informes entregados durante el año, se presenta información de las fuentes reales de todos los ingresos. Por ejemplo, ver cuadro 8 de la página 14 del informe de marzo. Esta información se complementa con los datos presentes en el archivo de excel de la información de la ejecución de los ingresos y gastos del presupuesto nacional, de forma mensual y acumulada (ver marzo). El rubro de "otros ingresos" que no se desagrega representa menos de un 3%.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*



The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>

-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>

-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>

-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>

-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>

-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>

-Ministerio de Hacienda. Ejecución Mensual Acumulada Del Presupuesto Nacional. Presupuesto: <https://www.hacienda.go.cr/docs/EjecucionMensualAcumulada.pdf>

**Comment:**

La comparación se realiza con el mismo periodo de años anteriores. Por ejemplo, para el mes de marzo compara los del 2022 con los de 2021 ver cuadro 8 de la página 14. Esta información se complementa con las cifras de la Ejecución Mensual Acumulada Del Presupuesto Nacional.

**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:**

-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>

-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>

-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>

-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>

-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>

-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>

**Comment:**

Se presenta información del monto total de la deuda del gobierno central. Por ejemplo ver el informe de marzo:

- Monto total de la deuda del gobierno central en ese punto del año: el cuadro 7 de la página 12 con una descripción en la página 11 (Deuda interna, deuda externa y total deuda)

" una vez incorporado el ajustador de tipos de cambio, la deuda alcanzó el monto de ¢28.023.243 millones, cifra inferior a la meta indicativa de ¢28.747.000" (p.12)

-Pagos de intereses de la deuda pendiente hasta la fecha: gráfico 11 de la página 10 (intereses)

"Los resultados a marzo del 2022 mostraron que el pago de intereses (1,62% del PIB) de la deuda del Gobierno Central es el causante del resultado negativo del balance financiero pues superan al monto alcanzado de balance primario en 0,77% del PIB" (p.10)

-Monto de préstamos nuevos netos durante el año: gráfico 7 de la página 8, gráfico 8 de la página 9 y cuadro 8 de la página 14 (balance primario)

"A marzo del 2022 los ingresos totales alcanzaron ¢1.937.253 millones (4,53% del PIB) y los gastos totales ¢2.268.343 millones (5,30% del PIB), lo que provoca un déficit financiero de ¢331.091 millones (0,77% del PIB)" (p.9)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?**

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

**GUIDELINES:**

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

**Answer:**

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

**Source:**

-Boletín Cifras fiscales a Febrero 2022: <https://d1qqtien6gys07.cloudfront.net/wp-content/uploads/2022/03/CP-31-Boletin-Cifras-fiscales-febrero-2022-1.pdf>

-Boletín Cifras fiscales a Marzo 2022: <https://www.hacienda.go.cr/Documentos/Noticias/CP%2054-%20Boletin%20Cifras%20fiscales%20marzo%202022.pdf>

-Boletín Cifras fiscales a Junio 2022: <https://www.hacienda.go.cr/docs/CP116BoletinCifrasfiscalesjunio2022.pdf>

-Boletín Cifras fiscales a Septiembre 2022: <https://www.hacienda.go.cr/docs/CP131.pdf>

-Boletín Cifras fiscales a Octubre 2022: <https://www.hacienda.go.cr/docs/cp142b.pdf>

-Boletín Cifras fiscales a Noviembre 2022: <https://www.hacienda.go.cr/docs/CP146.pdf>

**Comment:**

No se presenta ninguna de las tres estimaciones relacionadas con la composición de la deuda actualizada pendiente.

**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:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Comment:**

El "Informe Seguimiento Semestral del Presupuesto de la República al I semestre de 2022" fue publicado tarde.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

**Comments:** A pesar de que el informe fue presentado tarde, el documento citado, si incluye una actualización del pronóstico macroeconómico.

Página 7

**IBP Comment**

IBP agradece y toma nota del comentario del revisor. Dado que se considera que la Revisión de mitad de año (MYR) no está disponible públicamente, de acuerdo con los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, todas las preguntas referente al MYR en esta sección, deben recibir la puntuación más baja [en este caso "D"]. Favor ver comentario de en MYR-1.

**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:**

d. No, expenditure estimates have not been updated.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Comment:**

El "Informe Seguimiento Semestral del Presupuesto de la República al I semestre de 2022" fue publicado tarde.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

**Comments:** A pesar de que el informe fue presentado tarde, el documento citado, si incluye una estimación de gastos. Página 22.

**IBP Comment**

IBP agradece y toma nota del comentario del revisor. Dado que se considera que la Revisión de mitad de año (MYR) no está disponible públicamente, de acuerdo con los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, todas las preguntas referente al MYR en esta sección, deben recibir la puntuación más baja [en este caso "D"]. Favor ver comentario de en MYR-1.

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:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Comment:**

El "Informe Seguimiento Semestral del Presupuesto de la República al I semestre de 2022" fue publicado tarde.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

**Comments:** A pesar de que el informe fue presentado tarde, el documento citado, si incluye una estimación de gastos por clasificación económica.  
Página 22

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

**Answer:**

None of the above

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Comment:**

El "Informe Seguimiento Semestral del Presupuesto de la República al I semestre de 2022" fue publicado tarde.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Clasificación Económica

**IBP Comment**

IBP agradece y toma nota del comentario del revisor. Dado que se considera que la Revisión de mitad de año (MYR) no está disponible públicamente, de acuerdo con los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, todas las preguntas referente al MYR en esta sección, deben recibir la puntuación más baja [en este caso "None of the above"]. Favor ver comentario de en MYR-1.

**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:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Comment:**

El "Informe Seguimiento Semestral del Presupuesto de la República al I semestre de 2022" fue publicado tarde.

**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:**

d. No, revenue estimates have not been updated.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Comment:**

El "Informe Seguimiento Semestral del Presupuesto de la República al I semestre de 2022" fue publicado tarde.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

**Comments:** A pesar de que el informe fue presentado tarde, el documento citado, si incluye una estimación actualizada de ingresos. Página 22.

**IBP Comment**

IBP agradece y toma nota del comentario del revisor. Dado que se considera que la Revisión de mitad de año (MYR) no está disponible públicamente, de acuerdo con los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, todas las preguntas referente al MYR en esta sección, deben recibir la puntuación más baja [en este caso "D"]. Favor ver comentario de en MYR-1.

**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:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Comment:**

El "Informe Seguimiento Semestral del Presupuesto de la República al I semestre de 2022" fue publicado tarde.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Mid-Year Review presents revenue estimates by category.

**Comments:** A pesar de que el informe fue presentado tarde, el documento citado, si presenta estimaciones de ingresos por categoría. Página 22

**IBP Comment**

IBP agradece y toma nota del comentario del revisor. Dado que se considera que la Revisión de mitad de año (MYR) no está disponible públicamente, de acuerdo con los lineamientos de la metodología de la Encuesta de Presupuesto Abierto, todas las preguntas referente al MYR en esta sección, deben recibir la puntuación más baja [en este caso "B"]. Favor ver comentario de en MYR-1.

**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:**

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

**Source:**

Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Comment:**

El "Informe Seguimiento Semestral del Presupuesto de la República al I semestre de 2022" fue publicado tarde.

**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:**

d. No, estimates of government borrowing and debt have not been updated.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Seguimiento Semestral. Informe consolidado. Seguimiento Semestral del Presupuesto de la República al I semestre de 2022: [https://www.hacienda.go.cr/docs/MYR\\_InformeSemestral2022\\_Consolidado.pdf](https://www.hacienda.go.cr/docs/MYR_InformeSemestral2022_Consolidado.pdf)

**Comment:**

El "Informe Seguimiento Semestral del Presupuesto de la República al I semestre de 2022" fue publicado tarde.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?**

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el documento "Informe sobre los resultados físicos y financieros del ejercicio económico 2021", de la página 34 a la 50, se encuentran los datos de los egresos del gobierno central con datos del Presupuesto Inicial, Presupuesto Actual y el Ejecutado.

**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:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

El documento “Informe sobre los resultados físicos y financieros del ejercicio económico 2021”, presenta información de los gastos por las tres clasificaciones:

- Clasificación administrativa: de la página 36 a la 37, con resumen en el cuadro 9 de la página 37.
- Clasificación económica: de la página 39 a la 41, con resumen en el cuadro 11 de la página 40.
- Clasificación funcional: de la página 48 a la 50, con resumen en el cuadro 23 de la página 49.

**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:**

Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

El documento "Informe sobre los resultados físicos y financieros del ejercicio económico 2021", presenta información de los gastos por las tres clasificaciones:

- Clasificación administrativa: de la página 36 a la 37, con resumen en el cuadro 9 de la página 37.
- Clasificación económica: de la página 39 a la 41, con resumen en el cuadro 11 de la página 40.
- Clasificación funcional: de la página 48 a la 50, con resumen en el cuadro 23 de la página 49.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**86. Does the Year-End Report present expenditure estimates for individual programs?**

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

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

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present expenditure estimates by program.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el Informe Consolidado de Resultados Físicos, cuadro 27 de la página 52, se presenta el monto autorizado y ejecutado de los recursos de crédito público externo para programas de varios ministerios; por ejemplo, en el Ministerio de Obras Públicas y Transporte para solventar diversas necesidades de infraestructura pública que atiende la entidad. Más allá, se limita a presentar los logros de los programas a través de indicadores, pero como tal, no presenta el monto del gasto.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, the Year-End Report does not present expenditure estimates by program.

**IBP Comment**

Se toma nota y agradece el comentario del revisor. IBP realizó un seguimiento con el revisor de gobierno respecto a este indicador, quien amplió el comentario y agregó: "Mantenemos el comentario de cambiar la respuesta a d), ya que el informe se hace sobre los resultados del año y solo para

recursos financiados con fuentes internas; se incluye un apartado pequeño de recursos externos pero consideramos que no responde a lo que se desea evaluar." En vista de esta nueva mirada del contenido, se ajusta la calificación de "C" a "D".

**87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021", se presenta la información sobre los niveles aprobados y el resultado real de los ingresos de la página 18 a la 33 (Ver resumen en el cuadro 2 de la página 19)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el cuadro 2 de la página 19 del documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021", se presenta información de los ingresos por categoría (tributarios y no tributarios).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**89. Does the Year-End Report present individual sources of revenue?**

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021", de la página 19 a la 23, se presentan los ingresos por fuentes individuales. Por ejemplo, en el cuadro 2 de la página 19 aparece la información de ingresos corrientes e ingresos de capital, en el gráfico 2 de la página 21 la composición de los ingresos tributarios recaudados, en el cuadro 3 de la página 23 se presentan los ingresos provenientes de los impuestos a los Ingresos y Utilidades, en el cuadro 4 de la página 27 los ingresos por impuesto a los combustibles, en el cuadro 5 de la página 21 los ingresos por contribuciones sociales, en el cuadro 6 de la página 21 el desglose de los ingresos no tributarios, en el cuadro 7 de la página 22 los ingresos por transferencias y en el cuadro 8 de la página 23 los ingresos por financiamiento.

Los montos registrados en la categoría otros de transferencias e ingresos no tributarios (36 081,7 millones de colones en total), representan un 0,6% de los ingresos totales (6 326 210,8 millones de colones), por lo que se considera que el Informe de fin de año presenta todas las fuentes individuales de ingresos.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?**

*GUIDELINES:*

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021" se presenta información del monto de:

- Servicio de la Deuda Pública: cuadro 10 de la página 38
- La deuda externa e interna: cuadro 8 de la página 34.
- Pago de amortización e intereses: cuadro 11 de la página 40.

Falta información de la cantidad del total de la deuda, los nuevos préstamos y los tipos de interés de deuda.

Dado que el pago de intereses es el único componente que muestra comparación, corresponde elegir "c".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

**Comments:** La información señalada por el investigador se complementa con el informe elaborado por la Dirección de Crédito Público, el cual forma parte de los informes de cierre de año que el Ministerio de Hacienda presenta a la Contraloría General de la República, el mismo esta disponible en la siguiente ubicación en la página web del Ministerio de Hacienda: [chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.hacienda.go.cr/docs/INFORME\\_ESTADO\\_DEUDA\\_PUBLICA\\_INTERNA\\_Y\\_EXTERNA\\_EJERCICIO\\_ECONOMICO\\_2021.pdf](chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.hacienda.go.cr/docs/INFORME_ESTADO_DEUDA_PUBLICA_INTERNA_Y_EXTERNA_EJERCICIO_ECONOMICO_2021.pdf)

**IBP Comment**

Se toma nota y agradece el comentario del revisor. Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión y en consulta con el equipo investigador, se determina que en el documento se observa mayormente una comparación entre los resultados reales de 2021 y los resultados de 2020. En el Anexo 33 Costa Rica: Partidas Presupuestarias del Servicio de Deuda año 2021, se observa estimaciones de las diferencias entre algunas pero no todas las estimaciones originales, en este sentido, dado que falta información esencial, por lo que la respuesta debería ser c).

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

The interest payments on outstanding debt for the budget year

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021" se presenta información del monto de:

-Servicio de la Deuda Pública: cuadro 10 de la página 38

-La deuda externa e interna: cuadro 8 de la página 34.

-Pago de amortización e intereses: cuadro 11 de la página 40.

Falta información de la cantidad del total de la deuda, los nuevos préstamos y los tipos de interés de deuda.

Dado que el pago de intereses es el único componente que muestra comparación, corresponde elegir "c".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Carga total de deuda del gobierno central al final del año presupuestario Tasas de interés de la deuda Perfil de vencimiento de la deuda Si la deuda es interna o externa

**Comments:** En el informe elaborado por la Dirección de Crédito Público como parte de los informes de cierre del ejercicio presupuestario se incluye información de elementos adicionales a lo señalado por el investigador Ubicación web del documento: [chrome-extension://efaidnbnmnibpcjpcglclefindmkaj/https://www.hacienda.go.cr/docs/INFORME\\_ESTADO\\_DEUDA\\_PUBLICA\\_INTERNA\\_Y\\_EXTERNA\\_EJERCICIO\\_ECONOMICO\\_2021.pdf](chrome-extension://efaidnbnmnibpcjpcglclefindmkaj/https://www.hacienda.go.cr/docs/INFORME_ESTADO_DEUDA_PUBLICA_INTERNA_Y_EXTERNA_EJERCICIO_ECONOMICO_2021.pdf) Carga total de deuda del gobierno central al final del año presupuestario - Página 32 del contador de páginas del documento Tasas de interés de la deuda - Pagina 87 del contador del páginas del documento Perfil de vencimiento de la deuda - Página 70 del contador de páginas del documento Si la deuda es interna o externa - Páginas de la 10 a la 20 del contador de páginas del documento

**IBP Comment**

Favor ver comentario de IBP en q.90

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:**

b. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el cuadro 1 de la página 11 del documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021", se presentan las diferencias entre el pronóstico macroeconómico original para el año fiscal y el resultado real, con una descripción narrativa de la página 9 a la 11. No hay información de las tasas de interés.

**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:**

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements

**Source:**

Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el cuadro 1 de la página 11 del documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021", se presentan las diferencias entre el pronóstico macroeconómico original para el año fiscal y el resultado real, con una descripción narrativa de la página 9 a la 11 del Nivel del PIB nominal, la tasa de inflación y crecimiento real del PIB; no hay información de las tasas de interés. Además, presenta información más allá de los elementos centrales: crecimiento nominal del PIB, variación cambiaria y variación de las importaciones en colones.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the



actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el informe de fin de año, no se presenta información sobre las estimaciones de datos no financieros sobre insumos y el resultado real.

**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:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En el documento "Informe de Resultados Físicos de los Programas Ejecutados Ejercicio Económico 2021", en el anexo 5 de la página 106 a la 156, se presentan las diferencias entre las estimaciones originales de datos no financieros sobre resultados y el resultado real, con una descripción narrativa de la página 67 a la 82.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

**94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

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

**Source:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informes Institucionales de Evaluación Anual: <https://www.hacienda.go.cr/docs/02-InformesInstitucionales2021.zip>

**Comment:**

En los informes de fin de año por institución, se presenta algo de información sobre los fondos destinados a las políticas que benefician las poblaciones en condición de pobreza. Por ejemplo, en el Informe del Ministerio de Educación, cuadro 3 de la página 8, se encuentra información actualizada del Instituto Mixto de Ayuda Social. Asimismo, en el cuadro 4 se encuentra el detalle de las metas programadas y alcanzadas por programas.

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:**

-Ministerio de Hacienda. Presupuesto. Evaluación. Evaluación anual y verificación de metas. Año 2021. Informe Consolidado de Resultados Físicos: [https://www.hacienda.go.cr/docs/01-EYR\\_2021.pdf](https://www.hacienda.go.cr/docs/01-EYR_2021.pdf)

**Comment:**

En línea con la pregunta 33, para el Informe Consolidado de Resultados Físicos del 2021 se incorpora el resultado real de los fondos de los Órganos Desconcentrados del Gobierno Central, ver gráfico 2 de la página 21, cuadro 5 de la página 30, cuadro 6 de la página 31 y cuadro 7 de la página 33. Sin embargo, no se presentan las diferencias entre las estimaciones originales y estos resultados.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Se considera que es necesario aclarar el concepto de fondos extrapresupuestarios para el caso costarricense.

**IBP Comment**

Favor ver respuesta de IBP en q.33. Se mantiene la valoración actual, dado que no están dados las condiciones para un cambio de respuesta.

**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:**

-Contraloría General de la República. Memoria Anual 2021. Informes correspondientes al año 2021. Informes Presentados por el Minitesrio de Hacienda. Contable: Presupuesto:<https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/mh/informes/contable-21.zip>

**Comment:**

Si bien los estados financieros no son parte del Informe de fin de año, el Ministerio de Hacienda los entrega a la Contraloría General de la República, pero como tal no es un informe, solo se limita a presentar los documentos (tienen fecha de última modificación a marzo 2022).

**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:**

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

**Source:**

-Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

La EFS tiene la potestad de realizar cualquier tipo de auditoría, esto según el artículo 21 de la Ley Orgánica de la Contraloría General de la República. En el documento "Memoria Anual 2021" de la página 135 a la 140 (anexo 3), presenta un resumen de los informes de auditoría que fueron emitidos durante el 2021 por la Contraloría General de la República. En el documento, se encuentran auditorías de los tres tipos que se solicita en esta pregunta, además de auditorías de carácter especial.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

**Answer:**

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

**Source:**

-Consulta Contraloría General de la República. División de Fiscalización Operativa y Evaluativa. Área de Fiscalización para el Desarrollo de las Finanzas Públicas (Agosto, 2023)

- Contraloría General de la República. Dictamen sobre la Liquidación de Ingresos y Egresos del Presupuesto de la República correspondiente al ejercicio económico 2021: [https://cgrfiles.cgr.go.cr/publico/docs\\_cgr/2022/SIGYD\\_D/SIGYD\\_D\\_2022007798.pdf](https://cgrfiles.cgr.go.cr/publico/docs_cgr/2022/SIGYD_D/SIGYD_D_2022007798.pdf)

**Comment:**

De acuerdo al Dictamen sobre la Liquidación de Ingresos y Egresos del Presupuesto de la República correspondiente al ejercicio económico 2021, página 20, nota al pie 69, el porcentaje de gastos del Presupuesto de la República que se auditó según el mandato de la CGR fue de 94%.

**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:**

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

**Source:**

-Contraloría General de la República. Dictamen sobre la Liquidación de Ingresos y Egresos del Presupuesto de la República correspondiente al ejercicio económico 2021: [https://cgrfiles.cgr.go.cr/publico/docs\\_cgr/2022/SIGYD\\_D/SIGYD\\_D\\_2022007798.pdf](https://cgrfiles.cgr.go.cr/publico/docs_cgr/2022/SIGYD_D/SIGYD_D_2022007798.pdf)

-Contraloría General de la República. Área de Fiscalización para el Desarrollo de las Finanzas Públicas (agosto, 2023)

**Comment:**

Contraloría General de la República. Dictamen sobre la Liquidación de Ingresos y Egresos del Presupuesto de la República correspondiente al ejercicio económico 2021: [https://cgrfiles.cgr.go.cr/publico/docs\\_cgr/2022/SIGYD\\_D/SIGYD\\_D\\_2022007798.pdf](https://cgrfiles.cgr.go.cr/publico/docs_cgr/2022/SIGYD_D/SIGYD_D_2022007798.pdf)

De acuerdo al Dictamen sobre la Liquidación de Ingresos y Egresos del Presupuesto de la República correspondiente al ejercicio económico 2021, página 20 "En razón de la Ley 9524, los presupuestos de los Órganos Desconcentrados se incluyen como programas o subprogramas de los títulos presupuestarios en cada uno de los Ministerios. Al respecto, se revisaron los gastos ejecutados por parte de los siguientes Órganos Desconcentrados: el Consejo Nacional de Vialidad (CONAVI), Registro Nacional, Dirección Nacional de Centros de Educación y Nutrición y de Centros Infantiles de Atención Integral (CEN-CINAI) y Fondo de Desarrollo Social y Asignaciones Familiares (FODESAF)". De acuerdo con consulta, "para determinar los órganos desconcentrados a fiscalizar en el periodo 2021 se realizaron cálculos por título presupuestario y no institución. Por esta razón, no podría informarle el porcentaje de gastos ejecutados por la totalidad de órganos".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Se considera que es necesario aclarar el concepto de fondos extrapresupuestarios en el caso costarricense.

**IBP Comment**

Favor ver comentario de IBP en q.33. Revisada la evidencia disponible, se debe mantener la valoración original "B", dado que se determina que existen en Costa Rica entidades extrapresupuestarias, y el Dictamen sobre la Liquidación de Ingresos y Egresos del Presupuesto de la República, indica "Considerando el ámbito de aplicación de la regla fiscal, la auditoría realizada comprende la determinación de su cumplimiento para 104 (154 en alcance 2020) instituciones del sector público no financiero, clasificadas en los siguientes grupos: a) Gobierno de la República. b) Instituciones Descentralizadas no Empresariales, incluyendo Entes Públicos No Estatales pertenecientes a este grupo. [...] Sin embargo, no se especifica qué porcentaje de las Instituciones Descentralizadas no Empresariales fueron auditadas. En este sentido, se sostiene la calificación "C".

**100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

b. No, the annual Audit Report(s) does not include an executive summary.

**Source:**

-Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

No se incluye un resumen ejecutivo en la Memoria Anual 2021, se presenta una introducción y algunas discusiones generales, pero no se llega a calificar como un resumen ejecutivo.

**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:**

Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

De acuerdo con consulta realizada a la Dirección General de Presupuesto Nacional del Ministerio de Hacienda, si bien la Contraloría General de la República (CGR) envía a cada de las instituciones o unidades las observaciones y recomendaciones con respecto a la ejecución del presupuesto, no se hacen públicas las gestiones que se realizan para dar trámite a estos informes o a la Auditoría Interna del Ministerio de Hacienda.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

**Answer:**

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

**Source:**

-Contraloría General de la República. Índice Institucional de Cumplimiento de Disposiciones y Recomendaciones (IDR) 2021:

<https://sites.google.com/cgr.go.cr/icm/idr-2018-2021/inicio>

- Contraloría General de la República. Sistema de Seguimiento de Disposiciones y Recomendaciones: <https://cgrweb.cgr.go.cr/apex/f?p=SDR:CONSULTA>

p=SDR:CONSULTA

**Comment:**

La Contraloría General de la República (CGR), elabora "Índice Institucional de Cumplimiento de Disposiciones y Recomendaciones (IDR)" para el 2021, sin embargo, no se visualizan las acciones tomadas por el ejecutivo para abordar las recomendaciones de auditoría

Por otra parte, la población puede verificar el cumplimiento de disposiciones de las auditorías de la CGR, pero no mencionan cuáles fueron las acciones tomadas por las instituciones ni en qué momento se atendieron.

**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:**

d. No, there is no IFI.

**Source:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento del Consejo Fiscal:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC)

[param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reforma Reglamento del Consejo Fiscal:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=93838&nValor3=124710&strTipM=TC)

[param1=NRTC&nValor1=1&nValor2=93838&nValor3=124710&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=93838&nValor3=124710&strTipM=TC)

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

Según decreto ejecutivo N° 41937-H denominado "Reglamento del consejo fiscal" y su reforma, se crea una Institución Fiscal Independiente (IFI) del tipo Consejo Fiscal. El cual, según el Art.2, "instancia técnica e independiente que emitirá su criterio no vinculante a través de informes sobre los resultados del monitoreo y valoración periódica que le corresponde efectuar al Ministerio de Hacienda en materia de política fiscal y su desempeño, en relación con los efectos de la implementación de la regla fiscal, la valoración de las contingencias y posibles riesgos fiscales que puedan incidir negativamente en la sostenibilidad de las finanzas públicas, así como en lo referente a los planes de mitigación de dichos riesgos". Este consejo está conformado por 5 personas especialistas en temas macroeconómicos y relacionados con finanzas públicas. En cuanto a los recursos del Consejo, el decreto ejecutivo N° 41937-H no especifica la fuente de los mismos, por lo tanto, se define que carece de fondos insuficientes para



realizar sus funciones. De acuerdo con consulta al Ministerio de Hacienda, "el Consejo Fiscal se mantiene sin operar ya que no se ha logrado nombrar a los representantes de cada sector"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Durante una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, se ha cambiado la respuesta dado que: Aunque el Consejo Fiscal de Costa Rica fue establecida legalmente en 2019, hasta la fecha permanece inactivo debido a la falta de nombramiento de los representantes de los distintos sectores. Por consiguiente, la respuesta previamente suministrada por el investigador fue ajustada de "C" a "D" para reflejar adecuadamente esta situación.

**104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

**Answer:**

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

**Source:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento del Consejo Fiscal:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC)

[param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC)

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

Según el Art. 11 del decreto ejecutivo N° 41937-H denominado "Reglamento del Consejo Fiscal", "El Consejo Fiscal no podrá divulgar aquella información que previamente no haya sido publicada o autorizada por el Ministerio de Hacienda u otras instancias públicas o privadas". Además, según el Art.12, "Los criterios y recomendaciones del Consejo Fiscal serán publicados por los medios que ese órgano estime convenientes, así como a través de la página web oficial del Ministerio de Hacienda". Sin embargo, no hay evidencia de que el Consejo Fiscal publique su propio pronóstico macroeconómico o fiscal. De acuerdo con consulta al Ministerio de Hacienda, "el Consejo Fiscal se mantiene sin operar ya que no se ha logrado nombrar a los representantes de cada sector"

**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:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento del Consejo Fiscal:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC)

[param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC)

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

Si bien según decreto ejecutivo N° 41937-H denominado "Reglamento del consejo fiscal" y su reforma, se crea una Institución Fiscal Independiente (IFI) del tipo Consejo Fiscal, no hay evidencia que este publique sus propios costos de las propuestas de nuevas políticas. De acuerdo con consulta al Ministerio de Hacienda, "el Consejo Fiscal se mantiene sin operar ya que no se ha logrado nombrar a los representantes de cada sector"

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

d. Never, or there is no IFI.

**Source:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento del Consejo Fiscal:

[http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC)

[param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=89492&nValor3=117505&strTipM=TC)

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

Si bien según decreto ejecutivo N° 41937-H denominado "Reglamento del consejo fiscal" y su reforma, se crea una Institución Fiscal Independiente (IFI) del tipo Consejo Fiscal, no hay evidencia de que en los últimos 12 meses un miembro participara y testificara en las audiencias de un comité de la legislatura. De acuerdo con consulta al Ministerio de Hacienda, "el Consejo Fiscal se mantiene sin operar ya que no se ha logrado nombrar a los representantes de cada sector"

**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:**

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

**Comment:**

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

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?****GUIDELINES:**

*Question 108 examines how far in advance of the start of the 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:**

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

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

-Asamblea Legislativa. Consultas. Búsqueda por Número de Expediente Legislativo: 23318:

[http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaProyectos.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx)

-Alfaro y Cardoce (1° de septiembre, 2022). Presupuesto Nacional de 2023 crece un 6,5%, empujado por el pago de la deuda:

<https://www.elfinancierocr.com/finanzas/presupuesto-nacional-de-2023-crece-un-65-empujado/ME2TI4SVTBAENHMCEF6RSMAMIE/story/>

-Manuel, L. (1° de septiembre, 2022). Gobierno presenta presupuesto 2023 por 12.26 billones de colones, un aumento del 6,5% respecto al 2022:

<https://delfino.cr/2022/09/gobierno-presenta-presupuesto-2023-por-12-26-billones-de-colones-un-aumento-del-65-respecto-al-2022>

**Comment:**

De acuerdo con el artículo 178 de la Constitución Política de Costa Rica, el Poder Legislativo recibe la Propuesta de Ley del Presupuesto de la República el 01 de setiembre, es decir, tres meses antes de que se apruebe y cuatro meses antes de que inicie el año presupuestario. Con respecto a la Propuesta de Presupuesto para el año 2023, la Legislatura recibió el proyecto el 1° de setiembre del 2022, según el detalle del Expediente No.23318 y las noticias (Ver pregunta EBP-1b de la Sección 1 de esta Encuesta).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

**Opinion:** Agree

**109. When does the legislature approve the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

**Answer:**

a. The legislature approves the budget at least one month in advance of the start of the budget year.

**Source:**

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

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

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

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

-Asamblea Legislativa. Consultas de leyes. Búsqueda por número de Ley: 10331:

[http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaLeyes.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaLeyes.aspx)

-Arce, Diego. Plenario aprueba en segundo debate el Presupuesto Nacional 2023. [elmundo.cr](https://elmundo.cr): <https://elmundo.cr/costa-rica/plenario-aprueba-en-segundo-debate-el-presupuesto-nacional-2023/>

**Comment:**

El artículo 178 de la Constitución Política de Costa Rica, establece que el Presupuesto debe estar aprobado a más tardar el 30 de noviembre del año anterior al año presupuestario (un mes antes de que inicie el año presupuestario). Además, se fundamenta en los artículos 178 y 179 del Reglamento de la Asamblea Legislativa. El Presupuesto de 2021 fue aprobado por la legislatura el 28 de noviembre de 2022, de acuerdo con el detalle de la Ley 10331 disponible en la página de consultas de la Asamblea Legislativa y la noticia de [elmundo.cr](https://elmundo.cr) (Ver EB-1b).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to*

change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

**Answer:**

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

**Source:**

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

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

**Comment:**

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

"ARTÍCULO 39.- Delimitación de facultades en materia presupuestaria.

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

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

**GUIDELINES:**

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

Muñoz, Daniela (22 de noviembre de 2022). Diputados aprueban presupuesto 2023 con modificación que devuelve recursos a programas sociales e

instituciones. Semanario Universidad: <https://semanariouniversidad.com/pais/diputados-aprueban-presupuesto-2023-con-modificacion-que-devuelve-recursos-a-programas-sociales-e-instituciones/>

-Díaz, Natalia (29 de noviembre, 2022). Diputados dejan en firme Presupuesto 2023 con advertencia de presidenta de Hacendarios. Semanario Universidad: <https://semanariouniversidad.com/pais/diputados-dejan-en-firme-presupuesto-2023-con-advertencia-de-presidenta-de-hacendarios/>

-Siles, Andrei (22 de noviembre, 2022) Diputados reorientan destino de €81 mil millones en aprobación de Presupuesto Nacional 2023. La Republica: <https://www.larepublica.net/noticia/diputados-reorientan-destino-de-81-mil-millones-en-aprobacion-de-presupuesto-nacional-2023>

-Madriz, Allan (28 de noviembre, 2022) Diputados aprueban presupuesto del gobierno de €12,3 billones para 2023. La República: <https://www.larepublica.net/noticia/diputados-aprueban-presupuesto-para-el-gobierno-de-123-billones-para-el-2023>

-Bolaños, Roger (21 de noviembre, 2022) Diputados aprueban Presupuesto 2023 con reajuste criticado por Chaves. La Nación: <https://www.nacion.com/el-pais/politica/diputados-aprueban-presupuesto-2023-con-reajuste/G2UVNNQH2RD2LLL4550KNK4DOE/story/>

-Bolaños, Roger (21 de noviembre, 2022) Diputados aprueban Presupuesto 2023 con reajuste criticado por Chaves. La Nación: <https://www.nacion.com/el-pais/politica/diputados-aprueban-presupuesto-2023-con-reajuste/G2UVNNQH2RD2LLL4550KNK4DOE/story/>

#### Comment:

De acuerdo con las noticias, se incluye una modificación a la propuesta que reintegra 81 000 millones de colones que se planeaban utilizar para el pago de intereses de la deuda pública al sector social e instituciones públicas. De acuerdo con la noticia del Semanario Universidad, se asignaron:

-€26 178 millones para el Ministerio de Salud

-€17 millones para la Comisión para el ordenamiento y manejo de la cuenca alta del Río Reventazón

-€8 232 millones para la adquisición de terrenos para la nueva carretera a San Carlos

-€4 224 millones para el Ministerio de Educación (MEP)

-€1 024 millones para el arrendamiento del edificio de la Asamblea Legislativa

-€939 millones para el Ministerio de Agricultura y Ganadería

-€500 millones al Conapam

-€338 millones a la Contraloría General de la República (CGR).

-€426 millones para el Conapdis

El presupuesto final recibió 15 votos negativos; votaron en contra nueve diputados del Partido Progreso Social Democrático y cuatro del Liberal Progresista. El presupuesto fue aprobado por un monto de €12,2 billones, de los cuales se gasta el 47% en pagos de deuda. Además, el 59% del presupuesto se financia por recaudación y un 49% con endeudamiento.

#### 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:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento de la Asamblea Legislativa. Artículos 66 y 178: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=46479](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=46479)  
-Asamblea Legislativa de la República de Costa Rica. Trámite de la ley y control político. Dictamen Afirmativo de Minoría Expediente N ° 23318: <https://proyectos.conare.ac.cr/asamblea/23318%20DICTAMEN%20AFIRMATIVO%20MINORIA%201.pdf>  
-Asamblea Legislativa de la República de Costa Rica. Trámite de la ley y control político. Dictamen Afirmativo de Mayoría Expediente N ° 23318: <https://www.analiticaconsultores.net/wp-content/uploads/2022/11/23318-DICTAMEN-AFIRMATIVO-MAYORIA.pdf>  
-Asamblea Legislativa. Consultas. Búsqueda por Número de Expediente Legislativo: 23318: [http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaProyectos.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx)

**Comment:**

Según el Artículo 66, inciso c) del Reglamento de la Asamblea Legislativa, la Comisión de Asuntos Hacendarios se encarga de analizar los presupuestos nacionales y los asuntos de Hacienda. Además, en el artículo 178 se establece que deberán rendir un dictamen a más tardará el 25 de octubre.

El Proyecto del Presupuesto 2023, ingresó al orden del día de la Comisión el 6 de septiembre de 2022. En esta ocasión, la Comisión recomendó acoger los dictámenes afirmativos de minoría y mayoría del 19 de octubre de 2022, de acuerdo al detalle del Expediente No. 23318, en la página de consultas de leyes de la Asamblea Legislativa.

**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:**

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



**Source:**

-Asamblea Legislativa. Consultas. Búsqueda por Número de Expediente Legislativo: 23318:  
[http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaProyectos.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx)

**Comment:**

Las comisiones de diferentes sectores, no examinan la Propuesta del Presupuesto. La única Comisión que lo examina es la Asuntos Hacendarios (ver detalle del detalle del Expediente No. 23318)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?****GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

**Answer:**

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

**Source:**

Las comisiones de la Legislatura no examinan la implementación del presupuesto.

**Comment:**

Las comisiones de la Legislatura no examinan la implementación del presupuesto. El único intento por examinar la implementación y ejecución sucede cuando la Comisión de Asuntos Hacendarios, durante el proceso de una nueva aprobación presupuestaria, consulta a los diferentes ministerios sobre el uso de los recursos del año anterior. Si bien la Comisión de Hacendarios debe revisar y dictaminar las modificaciones presupuestarias y presupuestos extraordinarios que el Poder Ejecutivo presenta durante el año, atendiendo lo dispuesto en el artículo 45 de la Ley 8131 y para ello debe analizar el estado de las finanzas durante el año y cuestionar las motivaciones del Ejecutivo para la solicitud de dichos cambios, esto no se podría considerar como una evaluación del presupuesto aprobado en tanto no se pueden considerar revisiones del presupuesto que se emprenden como parte del proceso de aprobación de un presupuesto suplementario durante el año.

**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

**115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?**

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

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

**Source:**

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

-Asamblea Legislativa. Consultas. Búsqueda por Número de Expediente Legislativo: 23319: [http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaProyectos.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx)

**Comment:**

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

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

Por ejemplo, en el Cuarto Presupuesto Extraordinario de la República para el Ejercicio Económico del 2022 y Cuarta Modificación Legislativa De La Ley N.º 10.103, Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico 2022, indica que "Se rebajan ¢100.000.000,00 de la subpartida Salario Escolar, en los programas presupuestarios: 326- Administración Superior, 331-01 Administración Vial y Transporte Terrestre y 331-03 Consejo de Seguridad Vial; con el fin de ser trasladados al Ministerio de Seguridad Pública para aumentar la subpartida 20101 Combustibles y Lubricantes". Estas reasignaciones las propuso el ejecutivo y fueron consideradas por el legislativo para la aprobación del 8 de septiembre de 2022, según detalle del Expediente No. 23319.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

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

**Source:**

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

-Asamblea Legislativa. Consultas. Búsqueda por Número de Expediente Legislativo: 23319: [http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaProyectos.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx)

**Comment:**

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

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

Por ejemplo, en el Cuarto Presupuesto Extraordinario de la República para el Ejercicio Económico del 2022 y Cuarta Modificación Legislativa De La Ley N.º 10.103, Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico 2022, en las páginas 5 y 6 se detallan los ingresos y gastos extraordinarios. La asignación de estos ingresos los propuso el ejecutivo y fueron consideradas por el legislativo para la aprobación del 8 de septiembre de 2022, según detalle del Expediente No. 23319.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

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

**Source:**

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

-Asamblea Legislativa. Consultas. Búsqueda por Número de Expediente Legislativo: 23482: [http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaProyectos.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx)

**Comment:**

Según lo dispuesto en el Artículo 45 de la Ley de Administración Financiera de la República y Presupuestos Públicos, el Ministerio de Hacienda necesita la aprobación de la legislatura antes de reducir el gasto por debajo de los niveles del Presupuesto Aprobado en respuesta a la reducción en los ingresos, lo cual se realiza por medio de los presupuestos extraordinarios.

Por ejemplo, en el Quinto Presupuesto Extraordinario de la República y Quinta Modificación Legislativa Que Modifica la Ley N° 10103, Ley de Presupuesto Ordinario y Extraordinario de la República para el Ejercicio Económico 2022, página 25, "se incluye una rebaja por un total de 15.068.368.541,58 colones que corresponde al ahorro generado por rebajo del contenido de presupuestario de plazas vacantes y la renegociación de contratos de alquiler" y fueron consideradas por el legislativo para la aprobación del 19 de diciembre de 2022, según detalle del Expediente No. 23482.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?**

**GUIDELINES:**

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

**Answer:**

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

**Source:**

-Constitución Política de Costa Rica. Artículo 184 sobre deberes y atribuciones de la Contraloría:

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

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento de la Asamblea Legislativa. Artículo 220:

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

-Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

- Asamblea Legislativa de Costa Rica. Trámite de la ley y Control Político. Informe de correspondencia 226 16-5-2022. Oficio N.º AL-DSDI-CORRES-226-2022:

[http://www.asamblea.go.cr/glcp/Informes\\_Correspondencia\\_Plenario/Correspondencia%202022/Informe%20de%20correspondencia%20226%2016-5-2022.pdf](http://www.asamblea.go.cr/glcp/Informes_Correspondencia_Plenario/Correspondencia%202022/Informe%20de%20correspondencia%20226%2016-5-2022.pdf)

-Asamblea Legislativa de Costa Rica. Trámite de la Ley y Control Político. Actas: Actas de las Comisiones. Comisión Permanente Ordinaria:

Hacendarios. 2022-2023-HACENDARIOS (ÁREA VI)-SESION-8: <http://www.asamblea.go.cr/glcp/SitePages/ConsultaActasComisiones.aspx>

-Asamblea Legislativa. Consultas. Búsqueda por Número de Expediente Legislativo: 23100. Informe Unánime:

[http://www.asamblea.go.cr/Centro\\_de\\_informacion/Consultas\\_SIL/SitePages/ConsultaProyectos.aspx](http://www.asamblea.go.cr/Centro_de_informacion/Consultas_SIL/SitePages/ConsultaProyectos.aspx)

**Comment:**

Según el artículo 184 de la Constitución Política de Costa Rica, inciso 3, la Contraloría General de la República, debe enviar anualmente a la Asamblea Legislativa, en su primera sesión ordinaria, una memoria del movimiento correspondiente al año económico anterior, con detalles de las labores del Contralor y exposición de las opiniones y sugerencias que éste considera necesario para el mejor manejo de los fondos públicos.

De acuerdo al oficio Oficio N.º AL-DSDI-CORRES-226-2022, punto 5 de la página 1, la Contraloría General de la República, envió la Memoria Anual 2021 el 1º de mayo al plenario según mandato constitucional. Además, se examinó en la comparecencia de la Contraloría General en la Comisión Ordinaria de Asuntos Hacendarios- Expediente N° 23.100, "Liquidación de Presupuesto Nacional y Dictamen de la Contraloría General de la República del 2021" que se realizó el 21 de julio de 2022 (ver acta de Comisión de Asuntos Hacendarios). La comisión, acordó acoger el Informe Negativo Unánime, que incorpora una sección de Disposiciones y de Recomendaciones a partir de la página 74. Cabe resaltar que las fechas del análisis del informe del presupuesto se encuentra regulado en el artículo 220 del Reglamento de la Asamblea Legislativa.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

**Answer:**

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

**Source:**

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

**Comment:**

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

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

"ARTÍCULO 183.- La Contraloría General de la República es una institución auxiliar de la Asamblea Legislativa en la vigilancia de la Hacienda Pública; pero tiene absoluta independencia funcional y administrativa en el desempeño de sus labores. La Contraloría está a cargo de un Contralor y un Subcontralor. Ambos funcionarios serán nombrados por la Asamblea Legislativa, dos años después de iniciar el período presidencial, para un término de ocho años; pueden ser reelectos indefinidamente, y gozarán de las inmunidades y prerrogativas de los miembros de los Supremos Poderes. El Contralor y Subcontralor responden ante la Asamblea por el cumplimiento de sus funciones y pueden ser removidos por ella, mediante votación no menor de las dos terceras partes del total de sus miembros, si en el expediente creado al efecto se les comprobare ineptitud o procederes incorrectos".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?**

**GUIDELINES:**

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the

final consent of the judiciary or legislature.

**Answer:**

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

**Source:**

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

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**121. Who determines the budget of the Supreme Audit Institution (SAI)?**

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

**Answer:**

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

**Source:**

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

**Comment:**

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

De acuerdo a una revisión de consistencia metodológica realizada por IBP en la OBS 2021 "Teniendo en cuenta que es el Ejecutivo quien asigna los recursos necesarios de la Contraloría y presenta la Propuesta de Presupuesto a la Asamblea Legislativa con el Presupuesto de la Contraloría contenida en la misma, queda de manifiesto que la facultad para determinar el presupuesto de la Contraloría radica en el ejecutivo. El Artículo 50 sobre el Presupuesto Anual, Sección II, indica: "El Estado, por medio del Presupuesto Nacional, asignará los recursos necesarios para el financiamiento del presupuesto anual de la Contraloría General de la República" Para responder la opción "A", la Contraloría debe determinar su propio presupuesto y luego presentarlo al ejecutivo o directamente a la legislatura; o el presupuesto de la EFS debe ser determinado directamente

por la legislatura o el poder judicial (o algún organismo independiente). Se debe responder "b" dado que el presupuesto de la EFS es determinado por el ejecutivo sin una recomendación de la EFS". Por esta razón la respuesta es b.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?**

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

**Answer:**

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

**Source:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley Orgánica de la Contraloría General de la República. Artículos, 2, 4 y 21: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param2=NRTC&nValor1=1&nValor2=21629&strTipM=TC)

**Comment:**

Sobre la realización de auditorías, el Artículo 21 de la Ley Orgánica de la Contraloría General de la República, menciona: "La Contraloría General de la República podrá realizar auditorías financieras, operativas y de carácter especial en los sujetos pasivos. Dentro del ámbito de su competencia, la Contraloría General de la República podrá acordar con las entidades fiscalizadoras superiores de otros países, la realización de auditorías individuales o conjuntas, en uno o en varios de ellos, con las salvedades que imponga cada legislación".

Esta, según el artículo 4, tendrá competencia facultativa sobre todos los entes y órganos que integran la Hacienda Pública: a) entes públicos no estatales de cualquier tipo; b) sujetos privados, que sean custodios o administradores de los fondos y actividades públicos; c) los entes y órganos extranjeros integrados por entes u órganos públicos costarricenses, dominados mayoritariamente por estos, o sujetos a su predominio legal, o cuya dotación patrimonial y financiera esté dada principalmente con fondos públicos costarricenses, aun cuando hayan sido constituidos de conformidad con la legislación extranjera y su domicilio sea en el extranjero y las participaciones minoritarias del Estado o de otros entes u órganos públicos, en sociedades mercantiles, nacionales o extranjeras.

En el artículo 2 menciona que "en el ejercicio de sus potestades, la Contraloría General de la República goza de absoluta independencia funcional y administrativa, respecto de cualquier Poder, ente u órgano público. Sus decisiones solamente se encuentran sometidas a la Constitución Política, a tratados o convenios internacionales y a la ley".

**Peer Reviewer**

Opinion: Agree



**Government Reviewer**  
**Opinion:** Agree

**123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

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

**Source:**

-Contraloría General de la República (15 de enero, 2020). Informe sobre la aplicación del Marco de Medición del Desempeño de las Entidades Fiscalizadoras Superiores en la Contraloría General de la República 2019: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones/cgr/otras-publicaciones/marco-medicion-2019.pdf>

-Contraloría General de la República. Revisiones Externas: <https://www.cgr.go.cr/01-cgr-transp/revisiones-externas.html>

**Comment:**

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

En el sitio Revisiones Externas de la Contraloría, no hay evidencia de que se haya realizado una auditoría en el último año. La última revisión de los procesos de auditoría de la EFS es la que se mencionó en la OBS-2021. En el documento "Informe sobre la aplicación del Marco de Medición del Desempeño de las Entidades Fiscalizadoras Superiores en la Contraloría General de la República 2019" publicado el 15 de enero de 2020, se detallan los resultados de la segunda aplicación del Marco de Medición del Desempeño de las Entidades Fiscalizadoras Superiores (MMD-EFS) que contempló las operaciones del órgano contralor en el 2018. El MMD-EFS, sugiere una periodicidad de 3 a 5 años entre mediciones (página 10).

La revisión tuvo como objetivos: "identificar oportunidades de mejora del órgano contralor, principalmente en términos del ajuste de sus procesos al marco normativo de INTOSAI, sanas prácticas y criterios internos; colaborar con la promoción de esta herramienta y compartir el conocimiento y experiencia adquiridos con su implementación" (página 9). Para ello, "se muestrea un 30% del total de 20 auditorías financieras (6), 54% del total de 11 auditorías operativas (7) y 8% del total de 89 auditorías de cumplimiento (7); todas elegidas aleatoriamente y 30 por área, para cubrir las siete áreas de la División de Fiscalización Operativa y Evaluativa (DFOE)" (página 29). Además, fueron considerados 27 indicadores. Cabe resaltar que la autoevaluación se sometió a la revisión externa e independiente del Tribunal de Cuentas de la Unión de Brasil (TCU) realizada por el auditor federal y experto en el MMD EFS, el señor Horacio Saboia Vieira (página 14).

**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:**

-Asamblea Legislativa República de Costa Rica. Trámite de la Ley y Control Político. Actas: Comisión Permanente Especial de Gasto Público. Sesiones 9, 10,11, 12, 13 y 14 del 2022: <http://www.asamblea.go.cr/glcp/SitePages/ConsultaActasComisiones.aspx>  
-Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

Se evidencia la participación de los miembros de la Contraloría como asesores en la Comisión Permanente Especial de Gasto Público, por ejemplo, Sesiones 9, 10,11, 12, 13 y 14 del 2022.

Además, en la página 108 de la Memoria Anual 2021, se evidencian 26 asistencias a comparecencias ante las comisiones legislativas a rendir criterio sobre proyectos de ley y sobre temas de control político.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that 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:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento a la Ley N° 10096 del 24 de noviembre de 2021, Ley de Desarrollo Regional de Costa Rica: [https://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=98889&nValor3=134886&strTipM=TC](https://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=98889&nValor3=134886&strTipM=TC)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley N° 10096 Desarrollo regional de Costa Rica: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=96159](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=96159)

-Mideplan (30 de junio, 2023) Mideplan prepara metodología para elaborar Política Nacional de Desarrollo Regional: <https://www.mideplan.go.cr/mideplan-prepara-metodologia-para-elaborar-politica-nacional-de-desarrollo-regional>

**Comment:**

En el presupuesto del 2023 no se incorporan mecanismos de participación para que el público pueda hacer aportaciones durante la formulación del presupuesto anual. En la próxima consulta se puede examinar si las Agencias Regionales de Desarrollo (AREDES) cumple los criterios OBS.

**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:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento a la Ley N° 10096 del 24 de noviembre de 2021, Ley de Desarrollo Regional de Costa Rica: [https://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=98889&nValor3=134886&strTipM=TC](https://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=98889&nValor3=134886&strTipM=TC)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley N° 10096 Desarrollo regional de Costa Rica: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=96159](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=96159)

-Mideplan (30 de junio, 2023) Mideplan prepara metodología para elaborar Política Nacional de Desarrollo Regional: <https://www.mideplan.go.cr/mideplan-prepara-metodologia-para-elaborar-politica-nacional-de-desarrollo-regional>

**Comment:**

Las AREDES deben ser conformadas por los diversos actores del desarrollo en cada región, por lo que en atención del artículo 24 de la Ley N° 10096, deberán ser integradas con la representación de actores del desarrollo regional de los sectores productivos, sociedad civil, academia pública y privada, municipalidades, instituciones públicas, Consejos de Desarrollo Rural Territorial y tres representantes del Poder Ejecutivo. En las Asambleas podrán participar invitados especiales, sin derecho a voto y los representantes de los Sectores (municipal, sociedad civil, privado, academia pública y privada), serán propuestos por los respectivos sectores, según el Art.31. Además, según el Art. 24 de la Ley, en la conformación del directorio se deberá respetar la representación equitativa de género.

Para esta consulta las AREDES aún no se han constituido, razón por la cual, se considera que no existen mecanismos de participación ciudadana en la formulación del presupuesto.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

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:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento a la Ley N° 10096 del 24 de noviembre de 2021, Ley de Desarrollo Regional de Costa Rica: [https://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=98889&nValor3=134886&strTipM=TC](https://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=98889&nValor3=134886&strTipM=TC)  
-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley N° 10096 Desarrollo regional de Costa Rica: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=96159](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=96159)  
-Mideplan (30 de junio, 2023) Mideplan prepara metodología para elaborar Política Nacional de Desarrollo Regional:<https://www.mideplan.go.cr/mideplan-prepara-metodologia-para-elaborar-politica-nacional-de-desarrollo-regional>

**Comment:**

No existen mecanismos de participación ciudadana en la formulación del presupuesto. Para esta consulta las AREDES aún no se han constituido.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?**

**GUIDELINES:**

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer “a,” the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics,

independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

-Ministerio de Hacienda. Denuncie ya: <https://contraloria.hacienda.go.cr/denuncieya/#/>

-Ministerio de Hacienda. Directorio: <https://www.hacienda.go.cr/docs/DirectorioMH.pdf>

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

El Ministerio tiene dos mecanismos para recibir aportes de la ciudadanía en forma de:

1. Consultas: el Directorio incorpora los diferentes contactos para que la ciudadanía puede plantear sus consultas.
2. Portal de denuncias: la plataforma "Denuncie ya", es un espacio para que los ciudadanos se puedan referir a la actuación incorrecta de personas o empresas o a la actuación incorrecta de funcionarios del Ministerio de Hacienda

Sin embargo, ambos mecanismos no proporcionan un intercambio directo de ideas entre el ejecutivo y la ciudadanía.

**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:**

-Ministerio de Hacienda. Denuncie ya: <https://contraloria.hacienda.go.cr/denuncieya/#/>  
-Ministerio de Hacienda. Directorio: <https://www.hacienda.go.cr/docs/DirectorioMH.pdf>  
-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

El único mecanismo es vía consultas y denuncias, pero no hay un intercambio directo de ideas entre el ejecutivo y la ciudadanía. Además, no hay evidencia de que se garantice la participación de las partes vulnerables de la población con poca representación sobre la implementación del presupuesto anual.

**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:**

-Ministerio de Hacienda. Denuncie ya: <https://contraloria.hacienda.go.cr/denuncieya/#/>

-Ministerio de Hacienda. Directorio: <https://www.hacienda.go.cr/docs/DirectorioMH.pdf>

-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

El único mecanismo es vía consultas y denuncias, pero no hay un intercambio directo de ideas entre el ejecutivo y la ciudadanía.

**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:**

-Ministerio de Hacienda. Denuncie ya: <https://contraloria.hacienda.go.cr/denuncieya/#/>  
-Ministerio de Hacienda. Directorio: <https://www.hacienda.go.cr/docs/DirectorioMH.pdf>  
-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

El único mecanismo es vía consultas y denuncias, pero no hay un intercambio directo de ideas entre el ejecutivo y la ciudadanía.

**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:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento a la Ley N° 10096 del 24 de noviembre de 2021, Ley de Desarrollo Regional de Costa Rica: [https://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=98889&nValor3=134886&strTipM=TC](https://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=98889&nValor3=134886&strTipM=TC)

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Ley N° 10096 Desarrollo regional de Costa Rica: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=96159](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=96159)  
Mideplan (30 de junio, 2023) Mideplan prepara metodología para elaborar Política Nacional de Desarrollo Regional: <https://www.mideplan.go.cr/mideplan-prepara-metodologia-para-elaborar-politica-nacional-de-desarrollo-regional>  
-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

Para esta consulta las AREDES aún no se han constituido.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?**

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

-Ministerio de Hacienda. Información General. Memoria Institucional 2021: <https://www.hacienda.go.cr/docs/MemoriaYRendicionDeCuentasMinisterioDeHacienda.pdf>  
-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

En la página de la 121 a la 123 de la Memoria Institucional del Ministerio de Hacienda, aparece un resumen de la gestión de denuncias por parte de la Contraloría de Servicios:

"Durante el año 2021, esta Contraloría de Servicios continuó con su labor de dar seguimiento y monitoreo a la atención de denuncias relativas a ilícitos Fiscales (evasión / contrabando), que competen a las Dependencias de Tributación, Aduanas, Policía Fiscal y Hacienda, así como de aquellas relativas a "mala actuación de funcionarios del Ministerio", que son atendidas por la Unidad de Asuntos Internos y por la Contraloría de Servicios (...) la gran mayoría de las denuncias que presentan los ciudadanos están relacionadas a temas que son competencia de la Dirección General de Tributación, seguidos en materia de Contrabando que la Policía Control Fiscal controla (p.121- 122)"

Sin embargo, el mecanismo de denuncias no proporciona un intercambio directo de ideas entre el ejecutivo y la ciudadanía.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

**Comment:**

De acuerdo con consulta realizada al Ministerio de Hacienda, no se incorporan mecanismos de participación en el cronograma de formulación de la Propuesta de Presupuesto del Ejecutivo.

**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](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:

-Ministerio de Comercio Exterior de Costa Rica. Transparencia: <https://www.comex.go.cr/cont%c3%a1ctenos/>  
-Ministerio de Agricultura y Ganadería. Participación Ciudadana: <http://www.mag.go.cr/transparencia/Participacion-ciudadana.html>  
-Ministerio de Educación Pública. Participación Ciudadana: <https://www.mep.go.cr/transparencia-institucional/participacion-ciudadana>  
-Consulta a la Dirección General de Presupuesto Nacional. Unidad de Gestión Presupuestaria. Ministerio de Hacienda de Costa Rica (agosto, 2023)

### Comment:

No hay evidencia de mecanismos de participación en la formulación o implementación del presupuesto por parte de los ministerios, pues si bien tienen espacios para que la ciudadanía haga consultas o comentarios que consideren pertinentes, como por ejemplo el enlace del Ministerio de Comercio Exterior (Ver: <https://www.comex.go.cr/cont%c3%a1ctenos/>), del Ministerio de Agricultura y Ganadería (<http://www.mag.go.cr/transparencia/Participacion-ciudadana.html>) o del Ministerio de Educación Pública (<https://www.mep.go.cr/transparencia-institucional/participacion-ciudadana>) no es un espacio exclusivo y fluido para intercambiar opiniones sobre el presupuesto.

Para efectos de la OBS las páginas para enviar comentarios o hacer consultas no se consideran mecanismos de participación.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *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:**

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

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

**Comment:**

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

**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:**

d. The requirements for a "c" response or above are not met.

**Source:**

-Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento de la Asamblea Legislativa. Artículo 61 y Artículo 56: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=46479](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=46479)  
- Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Artículo 117: [http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature 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:**

Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento de la Asamblea Legislativa. Artículo 61 y Artículo 56: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=46479](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=46479)  
- Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Artículo 117: [http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

**Comment:**

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

*GUIDELINES:*

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**



Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Reglamento de la Asamblea Legislativa. Artículo 61 y Artículo 56: [http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm\\_texto\\_completo.aspx?nValor1=1&nValor2=46479](http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=46479)  
- Procuraduría General de la República. Sistema Costarricense de Información Jurídica. Constitución Política de Costa Rica. Artículo 117: [http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm\\_texto\\_completo.aspx?param1=NRTC&nValor1=1&nValor2=871](http://www.pgrweb.go.cr/scij/busqueda/normativa/normas/nrm_texto_completo.aspx?param1=NRTC&nValor1=1&nValor2=871)

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?**

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*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:**

- Contraloría General de la República. Encuesta Ciudadanas. Encuesta Nacional de Percepción sobre Finanzas Públicas 2022: <https://sites.google.com/cgr.go.cr/finanzasintegradas/finanzas-integradas/encuesta-nacional-2022>  
- Contraloría General de la República. Trámites en línea. Denuncias electrónicas: <https://cgrweb.cgr.go.cr/apex/f?p=233:9:0>

**Comment:**

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

Algunos de los mecanismos formales y sistemáticos que existen son:

1. Encuestas ciudadanas: Encuesta Nacional de Percepción sobre Finanzas Públicas 2022, con el fin de conocer la opinión de la ciudadanía en materia de finanzas públicas. La iniciativa es un insumo "para la fiscalización superior de la Hacienda Pública, a la vez que contribuyen con la promoción del control ciudadano y del control político de la Asamblea Legislativa."

2. Portal de denuncias.

Además, la CGR recibe solicitudes de diputados para la realización de auditorías y por medio de la planificación basada en riesgos, considera una serie de variables para la programación de estudios, entre ellas, por ejemplo, la cantidad de denuncias recibidas.

**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:**

-Contraloría General de la República. Documentos. Memoria Anual 2021: <https://cgrfiles.cgr.go.cr/publico/docsweb/documentos/publicaciones-cgr/memoria-anual/2021/ma2021.pdf>

**Comment:**

En la Memoria Anual 2021 de la Contraloría General de la República, página de la 94 a la 98, la EFS presenta un resumen de cómo se utilizaron las 762 denuncias recibidas de los ciudadanos para realizar investigaciones que coadyudan en el combate y prevención de la corrupción y en el resguardo de la Hacienda Pública, haciendo énfasis a la fase admisibilidad, los 118 productos generados, clasificación por tipo de funcionario denunciado, las Instituciones con mayor cantidad de denuncias y los temas denunciados

**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:**

Contraloría General de la República. Encuesta Ciudadanas. Encuesta Nacional de Percepción sobre Finanzas Públicas 2022:

<https://sites.google.com/cgr.go.cr/finanzasintegradas/finanzas-integradas/encuesta-nacional-2022>

- Contraloría General de la República. Denuncias:<https://cgrweb.cgr.go.cr/apex/f?p=233:9:0>:

- Contraloría General de la República. Área de Investigación para la Denuncia Ciudadana (DEC):<https://www.cgr.go.cr/01-cgr-transp/organigrama/dfoe/areas/denuncia-ciudadana.html>

**Comment:**

Las diferentes encuestas, como la de febrero 2022 sobre la Encuesta Nacional de Percepción sobre Finanzas Públicas 2022, con el fin de conocer la opinión de la ciudadanía en materia de finanzas publicas. Si bien la encuesta sirve de insumo para las auditorias o investigaciones de la Contraloría General de la República, no hay una participación directa de los ciudadanos.

El Área de Denuncias e Investigaciones de la División de Fiscalización de la Contraloría General de la República, atiende las denuncias recibidas y realiza las investigaciones respectivas, pero no en concurso con la sociedad civil.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree