

Open Budget Survey 2023

Questionnaire

Peru

May 2024

Country Questionnaire: Peru

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

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

Answer:

FY 2023

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Decreto Legislativo N.° 1276

Decreto Legislativo que aprueba el marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero

<https://www.gob.pe/institucion/mef/normas-legales/226856-1276>

Comment:

De acuerdo con el Artículo 11 del Decreto Legislativo N.° 1276

Artículo 11. Marco Macroeconómico Multianual y actualización de proyecciones macrofiscales

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

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

El Informe de actualización de Proyecciones Macroeconómicas 2022-2025 fue publicado el 30 de abril del 2022 en la página del Ministerio de Economía y Finanzas en la Plataforma digital única del Estado Peruano www.gob.pe

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Answer:

30/4/2022

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

El Informe de actualización de Proyecciones Macroeconómicas 2022-2025 fue publicado el 30 de abril del 2022 en la página del Ministerio de Economía y Finanzas en la Plataforma digital única del Estado Peruano

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

La Plataforma digital única del Estado Peruano muestra la fecha en que el documento fue puesto a disposición del público por dicha vía.

Se constata también mediante la fecha establecida al consultar Javascript en el enlace del documento.

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I cannot check the second statement regarding the Javascript date

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor. IBP confirma que al consultar Javascript en el enlace del documento se confirma la fecha 04/30/2022.

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.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

También está disponible en la página web (versión Anterior) del Ministerio de Economía y Finanzas

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

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:

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

Source:

Sección general del Marco Macroeconómico Multianual y sus actualizaciones en la página del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Informe de actualización de Proyecciones Macroeconómicas 2022-2025
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2022_2025.pdf

Cuadros estadísticos IAPM 2022-2025
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/cuadros_estadisticos_IAPM2022_2025.xlsx

Gráficos estadísticos IAPM 2022-2025
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/graficos_IAPM_2022_2025.xlsx

Comment:

La página web del Ministerio de Economía y Finanzas está en un proceso de migración hacia el Plataforma digital única del Estado Peruano, por lo que aun existe información que no es posible encontrar en esta última.

Peer Reviewer

Opinion: Disagree

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

Comments: It seems that some of the docs are in PDF format..

Government Reviewer

Opinion: Agree

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: El PBS tiene una parte narrativa con algunos gráficos de barras y de tendencia de la economía mundial que efectivamente no tienen un respaldo en dato abierto, sin embargo, existen 20 cuadros estadísticos que son la parte más importante que si cuentan con respaldo en Excel (el PIB, la deuda, los ingresos, los gastos, etc.). En este sentido, se ajusta la calificación de "A" a "B".

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025
<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

N/A

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

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:

Informe de Actualización de Proyecciones Macroeconómicas 2022-2025

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Sección general del Marco Macroeconómico Multianual en la página web del Ministerio de Economía y Finanzas (Versión Anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

El Ministerio de Economía y Finanzas no publica una guía de orientación ciudadana ni documento similar del Informe de actualización de Proyecciones Macroeconómicas 2022-2025

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:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 (en la Plataforma Digital Única del Estado Peruano)

<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 (en la versión anterior de la página web del Ministerio de Economía y Finanzas)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Expediente Digital de la Ley de Presupuesto Público para el año fiscal 2023 en la página web del Congreso de la República

<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Comment:

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

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

El proyecto de Ley de Presupuesto Público para el año fiscal 2023 fue remitido al Congreso el 26 de agosto del 2022.
Tanto el Ministerio de Economía y Finanzas como el Congreso publican en sus respectivas páginas web, el proyecto de Ley y sus anexos

Peer Reviewer

Opinion: Agree

Comments: It seems that the first sentence or the explanation is wrong as the EBD was submitted on August 26 i mean less than 6 months as it is stated above.

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota y agradece el comentario del revisor. Favor notar que la primera línea hace referencia que lo que establece el marco legal, y la segunda a lo que acontece en la práctica. No queda claro porque el revisor establece una temporalidad de 6 meses para el EBP, de todas formas se aclara que el EBP fue remitido 4 meses y 6 días antes del año presupuestario.

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:

26/8/2022

Source:

Expediente Digital de la Ley de Presupuesto Público para el año fiscal 2023 en la página web del Congreso de la República
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Nota de prensa

Poder Ejecutivo presenta proyecto de Ley de Presupuesto para el Año Fiscal 2023, por S/ 214,8 mil millones
<https://www.gob.pe/institucion/mef/noticias/645123-poder-ejecutivo-presenta-proyecto-de-ley-de-presupuesto-para-el-ano-fiscal-2023-por-s-214-8-mil-millones>

Comment:

El Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2023 fue presentado al Congreso el 26 de agosto del 2020 según consta en la web del Congreso de la República y en la nota de prensa del Ministerio de Economía y Finanzas

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:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 (en la Plataforma Digital Única del Estado Peruano)
<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 (en la versión anterior de la página web del Ministerio de Economía y Finanzas)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Expediente Digital de la Ley de Presupuesto Público para el año fiscal 2023 en la página web del Congreso de la República
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Comment:

De acuerdo con la Constitución Política del Perú del año 1993 el proyecto de Ley de Presupuesto Público es enviado al Congreso seis meses antes del ejercicio fiscal Artículo 78°.- "El Presidente de la República envía al Congreso el proyecto de Ley de Presupuesto dentro de un plazo que vence el 30 de agosto de cada año. En la misma fecha, envía también los proyectos de ley de endeudamiento y de equilibrio financiero. El proyecto presupuestal debe estar efectivamente equilibrado"

El proyecto de Ley de Presupuesto Público para el año fiscal 2023 fue remitido al Congreso el 26 de agosto del 2022. Tanto el Ministerio de Economía y Finanzas como el Congreso publican en sus respectivas páginas web, el proyecto de Ley y sus anexos

Peer Reviewer

Opinion: Agree

Comments: See comment about the 6 months in advance EBP submission on question EBP-1

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP's comment in EBP-1. Se aclara que el EBP fue remitido 4 meses y 6 días antes del año presupuestario.

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:

1/9/2022

Source:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023

Diario Oficial El Peruano (6 de septiembre del 2022)

<https://busquedas.elperuano.pe/download/url/proyecto-de-ley-de-presupuesto-del-sector-publico-para-el-an-proyecto-proyectos-del-congreso-2102256-1>

Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano (1 de septiembre del 2022)

<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Comment:

De acuerdo con el Artículo 26, inciso 3 del Texto Único Ordenado de la Ley de Transparencia y Acceso a la Información Pública - Ley N° 27806 ". Los proyectos de la Ley de Endeudamiento, Equilibrio Financiero y Presupuesto y su exposición de motivos, dentro de los dos (2) primeros días hábiles de setiembre, incluyendo: los cuadros generales sobre uso y fuentes y distribución funcional por genérica del gasto e institucional, a nivel de pliego"

El Proyecto de Ley fue publicado en la Plataforma Digital Única del Estado Peruano el 1 de septiembre del 2022 y en la página web del Ministerio de Economía y Finanza (versión anterior)

Así mismo, de acuerdo con el artículo 81 del Reglamento del Congreso de la República, el Proyecto de Ley debe ser publicado en el Diario Oficial El Peruano. El Proyecto de Ley fue publicado el 6 de septiembre del 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 Plataforma Digital Única del Estado Peruano indica la fecha en que el Ministerio de Economía y Finanzas hizo pública el Proyecto de Ley.

Se constata también mediante la fecha establecida al consultar Javascript en el enlace del documento.

La Plataforma Digital Única del Estado Peruano indica la fecha en que el Ministerio de Economía y Finanzas hizo pública el Proyecto de Ley.

Se constata también mediante la fecha establecida al consultar Javascript en el enlace del documento.

Source:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023

Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano (1 de septiembre del 2022)

<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Comment:

De acuerdo con el Artículo 26, inciso 3 del Texto Único Ordenado de la Ley de Transparencia y Acceso a la Información Pública - Ley N° 27806 ". Los

proyectos de la Ley de Endeudamiento, Equilibrio Financiero y Presupuesto y su exposición de motivos, dentro de los dos (2) primeros días hábiles de setiembre, incluyendo: los cuadros generales sobre uso y fuentes y distribución funcional por genérica del gasto e institucional, a nivel de pliego"

Peer Reviewer

Opinion: Agree

Comments: I cannot check the second statement related on the Javascript date

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor. IBP confirma que al consultar Javascript en el enlace del documento se confirma la fecha 1/9/2022

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.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>
<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Source:

También es publicado en:

Diario Oficial El Peruano (6 de septiembre del 2022)

<https://busquedas.elperuano.pe/download/url/proyecto-de-ley-de-presupuesto-del-sector-publico-para-el-an-proyecto-proyectos-del-congreso-2102256-1>

Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Comment:

De acuerdo con el Artículo 26, inciso 3 del Texto Único Ordenado de la Ley de Transparencia y Acceso a la Información Pública - Ley N° 27806 ". Los proyectos de la Ley de Endeudamiento, Equilibrio Financiero y Presupuesto y su exposición de motivos, dentro de los dos (2) primeros días hábiles de setiembre, incluyendo: los cuadros generales sobre uso y fuentes y distribución funcional por genérica del gasto e institucional, a nivel de pliego"

El Proyecto de Ley fue publicado en la Plataforma Digital Única del Estado Peruano el 1 de septiembre del 2022 y en la página web del Ministerio de Economía y Finanzas (versión anterior)

Así mismo, de acuerdo con el artículo 81 del Reglamento del Congreso de la República, el Proyecto de Ley debe ser publicado en el Diario Oficial El Peruano. El Proyecto de Ley fue publicado el 6 de septiembre del 2022

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 Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Comment:

En la página web del Ministerio de Economía y Finanzas (versión anterior) se puede encontrar información numérica en formato XLS de los anexos que forman parte del Proyecto de Ley

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:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023

Diario Oficial El Peruano (6 de septiembre del 2022)

<https://busquedas.elperuano.pe/download/url/proyecto-de-ley-de-presupuesto-del-sector-publico-para-el-an-proyecto-proyectos-del-congreso-2102256-1>

Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano (1 de septiembre del 2022)

<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Answer:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023

Source:

Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano (1 de septiembre del 2022)

<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Diario Oficial El Peruano (6 de septiembre del 2022)

<https://busquedas.elperuano.pe/download/url/proyecto-de-ley-de-presupuesto-del-sector-publico-para-el-an-proyecto-proyectos-del-congreso-2102256-1>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Guías de Orientación al Ciudadano

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101925&lang=es-ES&view=article&id=2916

Comment:

El Ministerio de Economía y Finanzas no ha publicado la Guía de Orientación al Ciudadano del Proyecto de Ley del Presupuesto Público 2023 en la Plataforma Digital Única del Estado Peruano ni en su página web (versión anterior)

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:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://busquedas.elperuano.pe/download/url/ley-de-presupuesto-del-sector-publico-para-el-ano-fiscal-202-ley-n-31638-31639-y-31640-2132248-1>

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023
<https://wb2server.congreso.gob.pe/spley-portal-service/archivo/Njl1MTE=/pdf/31638-LEY>

Expediente digital – Congreso de la República
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>
Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023
<https://www.mef.gob.pe/es/por-instrumento/ley/30288-ley-31638/file>

Comment:

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

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:

30/11/2022

Source:

Expediente digital – Congreso de la República
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Comment:

El expediente digital del Proyecto de Ley 02907/2022-PE que propone la Ley de Presupuesto del Sector Público para el Año Fiscal 2023, indica que el Proyecto fue aprobado en pleno virtual el 30 de noviembre del 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:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://busquedas.elperuano.pe/download/url/ley-de-presupuesto-del-sector-publico-para-el-ano-fiscal-202-ley-n-31638-31639-y-31640-2132248-1>

Comment:

La Ley N° 31638 fue publicada en el Diario Oficial El Peruano el 6 de diciembre del 2022

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:

6/12/2022

Source:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://busquedas.elperuano.pe/download/url/ley-de-presupuesto-del-sector-publico-para-el-ano-fiscal-202-ley-n-31638-31639-y-31640-2132248-1>

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://wb2server.congreso.gob.pe/spley-portal-service/archivo/Njl1MTE=/pdf/31638-LEY>

Expediente digital – Congreso de la República

<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://www.mef.gob.pe/es/por-instrumento/ley/30288-ley-31638/file>

Comment:

La Ley N° 31638 fue publicada en el Diario Oficial El Peruano el 6 de diciembre del 2022.

La ley y los anexos puede también ser ubicada en la página web del Congreso y el Ministerio de Economía y Finanzas (versión anterior)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

La Ley puede ser ubicada a través de la plataforma de consultas del Diario Oficial El Peruano

Así mismo, el expediente digital de la Ley en la plataforma web del Congreso permite conocer la fecha de publicación.

Source:

Modulo de Búsquedas de Normas Legales del Diario Oficial El Peruano

<https://diariooficial.elperuano.pe/Normas>

Expediente digital – Congreso de la República

<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

<https://busquedas.elperuano.pe/download/url/ley-de-presupuesto-del-sector-publico-para-el-ano-fiscal-202-ley-n-31638-31639-y-31640-2132248-1>

Source:

Buscador de normas del Diario Oficial El Peruano

<https://busquedas.elperuano.pe/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023 y anexos

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101158&lang=es-ES&view=article&id=7596

Portal de Datos Abiertos del Ministerio de Economía y Finanzas

<https://datosabiertos.mef.gob.pe/dataset/ley-de-presupuesto-publico/resource/5738de0a-8e85-4ac9-be5f-576525ea2c93>

Comment:

Los datos pueden encontrarse en la web del Ministerio de Economía y Finanzas (versión anterior) y en su Portal de Datos Abiertos

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

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

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

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion:

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 N° 31638 - Presupuesto del Sector Público para el Año Fiscal 2023

Source:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://busquedas.elperuano.pe/download/url/ley-de-presupuesto-del-sector-publico-para-el-ano-fiscal-202-ley-n-31638-31639-y-31640-2132248-1>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

Modulo Guía de Orientación al Ciudadano del Presupuesto Público

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101925&lang=es-ES&view=article&id=2916

Página web Guía de Orientación al Ciudadano de la Ley de Presupuesto 2023

<https://www.mef.gob.pe/guia-presupuesto-publico-2023/>

Comment:

En reunión sostenida con representantes del Ministerio de Economía y Finanzas el 14 de febrero del 2023, indicamos la ausencia de publicación de la Guía para el año 2023 pero no nos indicaron si existía o había sido producido internamente.

En carta dirigida al Ministro de Economía y Finanzas el 24 de febrero del 2023 advertimos sobre la falta de publicación del documento, pero a la fecha no hemos recibido respuesta de elaboración o uso interno del mismo (Hoja de Ruta de la Carta 030184)

El 5 de abril del 2023 se realizó una Solicitud de Acceso a la Información sobre la publicación del documento. El 21 de abril recibimos el OFICIO No 0935-2023-EF/45.02 en donde se nos adjunta MEMORANDO No 0223-2023-EF/50.03 de la Dirección General de Presupuesto Público que indica los siguientes:

"la Guía de Orientación al Ciudadano de la Ley de Presupuesto Público para el Año Fiscal 2023 fue publicada el 22 de febrero de 2023 y puede ser descargada desde las siguientes direcciones electrónicas:

Página web Guía de Orientación al Ciudadano de la Ley de Presupuesto 2023

<https://www.mef.gob.pe/guia-presupuesto-publico-2023/>

Página web del Ministerio de Economía y Finanzas

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101925&lang=es-ES&view=article&id=2916

"

La metodología de la Encuesta de Presupuesto Abierto 2023 indica que un documento se puede aceptar como Citizen Budget si el documento es publicado "En el mismo período que el documento al cual corresponde (p. ej. el Presupuesto Ciudadano del Presupuesto Aprobado debe publicarse no más allá de tres meses después de que la legislatura aprueba el presupuesto)". Dado que el Presupuesto Público fue aprobado el 30 de noviembre del 2022, y el la Guía fue publicada el 22 de febrero del 2023, estaría dentro del margen aceptable de la Encuesta de Presupuesto Abierto 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

En revisión de consistencia metodológica, se indica que para la OBS 2023, se considera la versión del Presupuesto Ciudadano para el Aprobado 2022 (dado que el CB para el Presupuesto Aprobado (EB) 2023 fue publicado posterior a la fecha de corte, 31 de diciembre 2022).

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 2022

Source:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)

<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:

Para efectos del análisis del presupuesto ciudadano (Citizen Budget) se utilizará la Guía de Orientación al Ciudadano del Presupuesto Público 2022 que fue publicada el 6 de enero del 2022, ello debido a:

(i) La metodología de la Encuesta de Presupuesto Abierto considera que el presupuesto ciudadano debe publicarse dentro de los 3 meses posteriores a la aprobación del presupuesto. El presupuesto público para el año 2022 fue aprobado el 26 de noviembre del 2021 y publicado el 30 de noviembre del 2021.

(ii) La metodología de la Encuesta de Presupuesto Abierto indica que se aceptan documentos publicados hasta el 31 de diciembre del 2022

Sobre la Guía de Orientación al Ciudadano del Presupuesto Público 2023:

En reunión sostenida con representantes del Ministerio de Economía y Finanzas el 14 de febrero del 2023, indicamos la ausencia de publicación de la Guía para el año 2023 pero no nos indicaron si existía o había sido producido internamente.

En carta dirigida al Ministro de Economía y Finanzas el 24 de febrero del 2023 advertimos sobre la falta de publicación del documento, pero a la fecha no hemos recibido respuesta de elaboración o uso interno del mismo (Hoja de Ruta de la Carta 030184)

El 5 de abril del 2023 se realizó una Solicitud de Acceso a la Información sobre la publicación del documento. El 21 de abril recibimos el OFICIO No 0935-2023-EF/45.02 en donde se nos adjunta MEMORANDO No 0223-2023-EF/50.03 de la Dirección General de Presupuesto Público que indica los siguientes:

"la Guía de Orientación al Ciudadano de la Ley de Presupuesto Público para el Año Fiscal 2023 fue publicada el 22 de febrero de 2023 y puede ser descargada desde las siguientes direcciones electrónicas:

Página web Guía de Orientación al Ciudadano de la Ley de Presupuesto 2023

<https://www.mef.gob.pe/guia-presupuesto-publico-2023/>

Página web del Ministerio de Economía y Finanzas

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101925&lang=es-ES&view=article&id=2916

"

Peer Reviewer

Opinion: I choose not to review this question

Comments: It might be a sort of consistency between this and the EB 8 question as in the EB8 question the accepted Citizen budget is the one from 2023.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor. En revisión de consistencia metodológica, se indica que para la OBS 2023, se considera la versión del Presupuesto Ciudadano para el Aprobado 2022 (dado que el CB para el Presupuesto Aprobado (EB) 2023 fue publicado posterior a la fecha de corte, 31 de diciembre 2022. Se ha realizado el ajuste necesario para reflejar esto en CB-1 y q67.

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:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)

<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:

Para efectos del análisis del presupuesto ciudadano (Citizen Budget) se utilizará la Guía de Orientación al Ciudadano del Presupuesto Público 2022 que fue publicada el 6 de enero del 2022, ello debido a:

(i) La metodología de la Encuesta de Presupuesto Abierto considera que el presupuesto ciudadano debe publicarse dentro de los 3 meses posteriores a la aprobación del presupuesto. El presupuesto público para el año 2022 fue aprobado el 26 de noviembre del 2021 y publicado el 30 de noviembre del 2021.

(ii) La metodología de la Encuesta de Presupuesto Abierto indica que se aceptan documentos publicados hasta el 31 de diciembre del 2022

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:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)
<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:

Para efectos del análisis del presupuesto ciudadano (Citizen Budget) se utilizará la Guía de Orientación al Ciudadano del Presupuesto Público 2022 que fue publicada el 6 de enero del 2022, ello debido a:

- (i) La metodología de la Encuesta de Presupuesto Abierto considera que el presupuesto ciudadano debe publicarse dentro de los 3 meses posteriores a la aprobación del presupuesto. El presupuesto público para el año 2022 fue aprobado el 26 de noviembre del 2021 y publicado el 30 de noviembre del 2021.
- (ii) La metodología de la Encuesta de Presupuesto Abierto indica que se aceptan documentos publicados hasta el 31 de diciembre del 2022

Peer Reviewer

Opinion:

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:

6/1/2022

Source:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)
<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:

Para efectos del análisis del presupuesto ciudadano (Citizen Budget) se utilizará la Guía de Orientación al Ciudadano del Presupuesto Público 2022 que fue publicada el 6 de enero del 2022, ello debido a:

- (i) La metodología de la Encuesta de Presupuesto Abierto considera que el presupuesto ciudadano debe publicarse dentro de los 3 meses posteriores a la aprobación del presupuesto. El presupuesto público para el año 2022 fue aprobado el 26 de noviembre del 2021 y publicado el 30 de noviembre del 2021.
- (ii) La metodología de la Encuesta de Presupuesto Abierto indica que se aceptan documentos publicados hasta el 31 de diciembre del 2022

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:

Aunque el documento pdf Guía de Orientación al Ciudadano del Presupuesto Público 2022 tiene como fecha de creación y última modificación el 28 de diciembre del 2021, se considera que es el 6 de enero del 2022 que se hace efectivamente pública a la ciudadanía en general a través de nota de prensa, página web y campaña de divulgación

Source:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)

<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:

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.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Source:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)

<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Answer:

Guía de Orientación al Ciudadano del Presupuesto Público 2022

Source:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)

<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

La Guía de Orientación al Ciudadano del Presupuesto Público 2022 corresponde a la Ley N° 31365.- Presupuesto del Sector Público para el Año Fiscal 2022.

Source:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)

<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2022

Source:

Reportes de Seguimiento Mensual

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Comment:

El Reporte de Seguimiento Mensual del Presupuesto presenta una revisión acerca de la asignación y ejecución del Gasto no Financiero (gasto que no incluye servicio de la deuda) para los distintos niveles de gobierno.

Como información complementaria, se está considerando el Informe de Seguimiento de Reglas Macrofiscales que es una herramienta de responsabilidad fiscal que presenta el grado de avance respecto del cumplimiento de las reglas macrofiscales para el Sector Público No Financiero y contiene un análisis de la evolución, al cierre del trimestre respectivo, de las principales cuentas macrofiscales correspondientes a Ingresos, Gastos, Pago de Intereses, Resultado Primario de Empresas Públicas No Financieras y Deuda Pública.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Reportes de Seguimiento Mensual

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Informes y Publicaciones del Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones?filter%5Bterms%5D=&filter%5Btype%5D=&sheet=2>

Comment:

Los Reportes de Seguimiento Mensual se publican dentro del mes siguiente del mes evaluado en el reporte. Dado que este informe no considera la Deuda Pública, se incluye en la respuesta como información complementaria el Informe Trimestral de Reglas Fiscales que se debe publicar dentro de los 45 días calendario de finalizado cada trimestre, de acuerdo con el inciso a) del artículo 10 del Decreto Legislativo N° 1275

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

Answer:

Reportes de Seguimiento del Presupuesto

Reporte Seguimiento del Presupuesto - Enero 2022 (3 Marzo 2022)
Reporte Seguimiento del Presupuesto - Febrero 2022 (15 Marzo 2022)
Reporte Seguimiento del Presupuesto - Marzo 2022 (13 Abril 2022)
Reporte Seguimiento del Presupuesto - Abril 2022 (11 Mayo 2022)
Reporte Seguimiento del Presupuesto - Mayo 2022 (18 Junio 2022)
Reporte Seguimiento del Presupuesto - Junio 2022 (16 Julio 2022)
Reporte Seguimiento del Presupuesto - Julio 2022 (24 Agosto 2022)
Reporte Seguimiento del Presupuesto - Agosto 2022 (19 Septiembre 2022)
Reporte Seguimiento del Presupuesto - Setiembre 2022 (12 Octubre 2022)
Reporte Seguimiento del Presupuesto - Octubre 2022 (21 Noviembre 2022)
Reporte Seguimiento del Presupuesto - Noviembre 2022 (14 Diciembre 2022)

Informes Trimestral de Reglas Fiscales de Gasto - Seguimiento de Reglas Macrofiscales

III Trimestre 2022 (26 Octubre 2022)
II Trimestre 2022 (27 Julio 2022)
I Trimestre 2022 (28 Abril 2022)

Source:

Informes y Publicaciones del Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones>

Compendio de Informe Trimestral de Reglas Fiscales de Gasto - Seguimiento de Reglas Macrofiscales en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/colecciones/3095-informe-trimestral-de-reglas-fiscales-de-gasto-seguimiento-de-reglas-macrofiscales>

Reportes de Seguimiento Mensual en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Comment:

El Reporte Seguimiento del Presupuesto - Diciembre 2022 fue publicado el 18 de enero de 2023 y el IV Informe Trimestral de Reglas Fiscales de Gasto 2022 fue publicado el 31 de enero del 2023. Si bien ambos documentos han sido publicados en las fechas previstas según la legislación vigente, no serán incluidas en la Encuesta de Presupuesto Abierto porque la metodología considera como fecha de cierre para los documentos el 31 de diciembre del 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

La Plataforma Digital Única del Estado Peruano muestra las fechas de publicación de los Reportes e Informes por parte del Ministerio de Economía y Finanzas

Source:

Informes y Publicaciones del Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones>

Compendio de Informe Trimestral de Reglas Fiscales de Gasto - Seguimiento de Reglas Macrofiscales en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/colecciones/3095-informe-trimestral-de-reglas-fiscales-de-gasto-seguimiento-de-reglas-macrofiscales>

Reportes de Seguimiento Mensual en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Comment:

Los reportes e informes se han publicado tanto en la Plataforma Digital Única del Estado Peruano como en la página web del Ministerio de Economía y Finanzas (versión anterior)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Answer:

<https://www.gob.pe/institucion/mef/informes-publicaciones>

Source:

Informes y Publicaciones del Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones>

Compendio de Informe Trimestral de Reglas Fiscales de Gasto - Seguimiento de Reglas Macrofiscales en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/colecciones/3095-informe-trimestral-de-reglas-fiscales-de-gasto-seguimiento-de-reglas-macrofiscales>

Reportes de Seguimiento Mensual en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Comment:

Los reportes e informes se han publicado tanto en la Plataforma Digital Única del Estado Peruano como en la página web del Ministerio de Economía y Finanzas (versión anterior)

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:

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

Source:

Portal de Transparencia Económica

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

Comment:

De acuerdo con los Reportes de Seguimiento Mensual "Cabe resaltar que la fuente principal de este reporte es el SIAF, el cual se encuentra actualizado al cierre del mes señalado ." por tanto podría utilizarse los datos descargables que aparecen en el Portal de Transparencia Económica - Seguimiento de la Ejecución Presupuestal pero el investigador tiene que hacer sus propios cálculos.

Así mismo, en el Portal de Transparencia Económica se puede hacer seguimiento al estado de la Deuda Pública, Proyectos de inversión y Proyecciones Macroeconómicas (está última actualizado hasta el 2021)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: toda la información de la ejecución presupuestal, incluyendo el servicio de al deuda y los ingresos por operaciones de endeudamiento se encuentran disponibles en la consulta a amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas

IBP Comment

Se toma nota y agradece el comentario del revisor. Se destaca que, de acuerdo con el comentario, el portal de transparencia económica ofrece datos de ejecución mensual y trimestral de las cuentas fiscales, que abarcan el presupuesto original, el modificado y el progreso alcanzado durante el periodo bajo análisis. No obstante, se ha optado por seleccionar la opción b), ya que, como señala el investigador, en ciertos casos, el usuario deberá efectuar sus propios cálculos a partir de los datos descargados.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

Reporte de Seguimiento de Ejecución Presupuestal 2022 - Noviembre

Reporte Fiscal Trimestral - Seguimiento de las Reglas Macrofiscales - III Trimestre 2022

Source:

Informes y Publicaciones del Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones>

Compendio de Informe Trimestral de Reglas Fiscales de Gasto - Seguimiento de Reglas Macrofiscales en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/colecciones/3095-informe-trimestral-de-reglas-fiscales-de-gasto-seguimiento-de-reglas-macrofiscales>

Reportes de Seguimiento Mensual en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Comment:

Reporte de Seguimiento de Ejecución Presupuestal 2022 - Enero
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Febrero
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Marzo
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Abril
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Mayo
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Junio
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Julio
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Agosto
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Septiembre
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Octubre
Reporte de Seguimiento de Ejecución Presupuestal 2022 - Noviembre

Reporte Fiscal Trimestral - Seguimiento de las Reglas Macrofiscales - Tercer Trimestre 2022
Reporte Fiscal Trimestral - Seguimiento de las Reglas Macrofiscales - Segundo Trimestre 2022
Reporte Fiscal Trimestral - Seguimiento de las Reglas Macrofiscales - Primer Trimestre 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:

Informes y Publicaciones del Ministerio de Economía y Finanzas en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones>

Compendio de Informe Trimestral de Reglas Fiscales de Gasto - Seguimiento de Reglas Macrofiscales en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/colecciones/3095-informe-trimestral-de-reglas-fiscales-de-gasto-seguimiento-de-reglas-macrofiscales>

Reportes de Seguimiento Mensual en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Comment:

Los reportes no cuentan con una guía de orientación 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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022
<https://www.gob.pe/institucion/mef/informes-publicaciones/3304156-informe-de-seguimiento-de-las-reglas-macrofiscales-ii-trim-2022>

Marco Macroeconómico Multianual en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Informe Trimestral de Reglas Fiscales de Gasto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Decreto Legislativo N° 1440 Decreto Legislativo del Sistema Nacional de Presupuesto Público.
<https://busquedas.elperuano.pe/normaslegales/decreto-legislativo-del-sistema-nacional-de-presupuesto-publ-decreto-legislativo-n-1440-1692078-15/>

Decreto Legislativo N° 1276 Decreto Legislativo que aprueba el marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero
<https://busquedas.elperuano.pe/normaslegales/decreto-legislativo-que-aprueba-el-marco-de-la-responsabilid-decreto-legislativo-n-1276-1466666-2/>

Comment:

El Decreto Legislativo N° 1440 Sistema Nacional del Presupuesto Público (16 de septiembre del 2018) no establece la obligación de publicar un informe de medio año.

Sin embargo, siendo consistentes con las respuestas y comentarios de los revisores del Open Budget Survey 2019 y 2021 (OBS 2019 y 2021), para la presente edición del OBS se toma en cuenta el Marco Macroeconómico Multianual como informe de medio año, y el Informe Trimestral de Reglas Fiscales de Gasto del II Trimestre como documento complementario.

De acuerdo con el Decreto Legislativo N° 1276 (23 de diciembre del 2016), que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero; el Ministerio de Economía y Finanzas publica cada año el Marco Macroeconómico Multianual (MMM), el cual incluye las proyecciones macroeconómicas y los supuestos en que éstas se basan. El Artículo 12 de dicha norma, describe el contenido del MMM, que incluye los ingresos y gastos fiscales del sector público no financiero. El MMM es enviado al Consejo Fiscal a más tardar el 31 de julio de cada año y es aprobado por el Consejo de Ministros, antes del 30 de agosto de cada año y es publicado íntegramente, junto con el Informe del Consejo dentro de los dos (2) días hábiles siguientes a su aprobación, en el diario oficial El Peruano y en el portal institucional del Ministerio de Economía y Finanzas.

Así mismo, en cumplimiento del Decreto Legislativo N° 1276 artículo 8, el Ministerio de Economía y Finanzas dentro de los treinta (30) días

calendario siguientes a la finalización de cada trimestre del año, publica en su portal institucional un informe sobre el grado de avance respecto del cumplimiento de las reglas macrofiscales para el Sector Público No Financiero

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

b. Nine weeks or less, but more than six weeks, after the midpoint

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022

<https://www.gob.pe/institucion/mef/informes-publicaciones/3304156-informe-de-seguimiento-de-las-reglas-macrofiscales-ii-trim-2022>

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

<https://busquedas.elperuano.pe/normaslegales/decreto-legislativo-que-aprueba-el-marco-de-la-responsabilid-decreto-legislativo-n-1276-1466666-2/>

Comment:

El Marco Macroeconómico Multianual 2023 - 2026 fue publicado el 25 de agosto del 2022, 8 semanas después del medio año (30 de junio del 2022), en la Plataforma Digital Única del Estado Peruano y en el Diario Oficial El Peruano

El Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022 fue publicado el 27 de julio del 2022 en la Plataforma Digital Única del Estado Peruano

De acuerdo con el Decreto Legislativo N° 1276, el Marco Macroeconómico Multianual artículo 13.2 "El Marco Macroeconómico Multianual es aprobado por el Consejo de Ministros, antes del 30 de agosto de cada año y es publicado íntegramente, junto con el Informe del Consejo Fiscal a que se refiere el párrafo precedente, dentro de los dos (2) días hábiles siguientes a su aprobación, en el diario oficial El Peruano y en el portal institucional del Ministerio de Economía y Finanzas".

El artículo 8 de la misma norma señala que "El Ministerio de Economía y Finanzas, dentro de los treinta (30) días calendario siguientes a la finalización de cada trimestre del año, publica en su portal institucional un informe sobre el grado de avance respecto del cumplimiento de las reglas macrofiscales para el Sector Público No Financiero."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Answer:

25/8/2022

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en el Diario Oficial El Peruano
<https://busquedas.elperuano.pe/download/url/marco-macroeconomico-multianual-2023-2026-separata-especial-marco-macroeconomico-2099113-1>

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022
<https://www.gob.pe/institucion/mef/informes-publicaciones/3304156-informe-de-seguimiento-de-las-reglas-macrofiscales-ii-trim-2022>

Comment:

El Marco Macroeconómico Multianual 2023 - 2026 fue publicado el 25 de agosto del 2022 en la Plataforma Digital Única del Estado Peruano y en el Diario Oficial El Peruano

El Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022 fue publicado el 27 de julio del 2022 en la Plataforma Digital Única del Estado Peruano

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 fecha de publicación del Marco Macroeconómico Multianual 2023 - 2026 aparece en la Plataforma Digital Única del Estado Peruano y en el Diario Oficial El Peruano

Se constata también mediante la fecha establecida al consultar Javascript en el enlace del documento.

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en el Diario Oficial El Peruano

<https://busquedas.elperuano.pe/download/url/marco-macroeconomico-multianual-2023-2026-separata-especial-marco-macroeconomico-2099113-1>

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022

<https://www.gob.pe/institucion/mef/informes-publicaciones/3304156-informe-de-seguimiento-de-las-reglas-macrofiscales-ii-trim-2022>

Comment:

El Marco Macroeconómico Multianual 2023 - 2026 fue publicado el 25 de agosto del 2022, en la Plataforma Digital Única del Estado Peruano y en el Diario Oficial El Peruano

El Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022 fue publicado el 27 de julio del 2022 en la Plataforma Digital Única del Estado Peruano

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.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en el Diario Oficial El Peruano

<https://busquedas.elperuano.pe/download/url/marco-macroeconomico-multianual-2023-2026-separata-especial-marco-macroeconomico-2099113-1>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022

<https://www.gob.pe/institucion/mef/informes-publicaciones/3304156-informe-de-seguimiento-de-las-reglas-macrofiscales-ii-trim-2022>

Comment:

El Marco Macroeconómico Multianual se publica en la Plataforma Digital Única del Estado Peruano y en el Diario Oficial El Peruano. También se publica en la página web del Ministerio de Economía y Finanzas (versión anterior)

Se incluye el Informe de Seguimiento de las Reglas Macro Fiscales como informe complementario

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

En la página web del Ministerio de Economía y Finanzas (versión anterior) se publican los cuadros, gráficos y anexos en versión hoja de cálculo

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
N/A

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Answer:
Marco Macroeconómico Multianual 2023 - 2026

Source:
Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022
<https://www.gob.pe/institucion/mef/informes-publicaciones/3304156-informe-de-seguimiento-de-las-reglas-macrofiscales-ii-trim-2022>

Comment:
Se incluye el Informe de Seguimiento de las Reglas Macro Fiscales como información complementaria

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

b. No

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3304156-informe-de-seguimiento-de-las-reglas-macrofiscales-ii-trim-2022>

Comment:

No existe una guía ciudadana del Marco Macroeconómico Multianual

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2021

Source:

Decreto Legislativo No 1440
Decreto Legislativo del Sistema Nacional de Presupuesto Público.
<https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Evaluación Agregada del Presupuesto
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

De acuerdo con el Artículo 58.2 del Decreto Legislativo N° 1440 (16 de septiembre del 2018) el Informe Global de Evaluación Presupuestaria se presenta, en el primer semestre del año fiscal siguiente, a la Comisión de Presupuesto y Cuenta General de la República del Congreso de la República y a la Contraloría General de la República. La Evaluación Global de la Gestión Presupuestaria es publicada por el Ministerio de Economía y Finanzas en su portal institucional.

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:

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

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Decreto Legislativo No 1440

Decreto Legislativo del Sistema Nacional de Presupuesto Público.

<https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Comment:

De acuerdo con el Artículo 58.2 del Decreto Legislativo N° 1440 (16 de septiembre del 2018) el Informe Global de Evaluación Presupuestaria se presenta, en el primer semestre del año fiscal siguiente, a la Comisión de Presupuesto y Cuenta General de la República del Congreso de la República y a la Contraloría General de la República. La Evaluación Global de la Gestión Presupuestaria es publicada por el Ministerio de Economía y Finanzas en su portal institucional.

El informe fue publicado el 23 de agosto del 2022 en la Plataforma Digital Única del Estado Peruano

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:

23/8/2022

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

El informe fue publicado en la Plataforma Digital Única del Estado Peruano el 23 de agosto del 2022 y en la página web del Ministerio de Economía y Finanzas (versión anterior)

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 Plataforma Digital Única del Estado Peruano indica la fecha de publicación del Informe en dicha plataforma.

Se constata también mediante la fecha establecida al consultar Javascript en el enlace del documento.

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Único del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Comment:

Peer Reviewer

Opinion: Agree

Comments: same comment as the ones expressed before on the validation of the JavaScript related date.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor. IBP confirma que al consultar Javascript en el enlace del documento se confirma la fecha 08/23/2022.

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.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

El Informe fue publicado en la Plataforma Digital Única del Estado Peruano y en la página web del Ministerio de Economía y Finanzas (version anterior)

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:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

El informe no cuenta con una versión en datos abiertos para sus datos numéricos

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

N/A

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

El Informe no cuenta con una guía de orientación ciudadana

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:

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República
https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Comment:

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

Nota.- Al momento de contestar esta respuesta, la página web del Congreso no funcionaba correctamente para colocar el Expediente Digital como referencia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República
https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Comment:

La Cuenta General de la República y el Informe de Auditoría fue publicado en la Plataforma Única del Estado Peruano el 5 de septiembre del 2022

El Informe de Auditoría de la Cuenta General de la República 2021 fue publicado en la página web de la Contraloría General de la República - Buscador de Informes de Control el 19 de agosto del 2022

Nota.- Al momento de contestar esta respuesta, la página web del Congreso no funcionaba correctamente para colocar el Expediente Digital como referencia

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:

5/9/2022

Source:

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República
https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Comment:

La Cuenta General de la República y el Informe de Auditoría fue publicado en la Plataforma Única del Estado Peruano el 5 de septiembre del 2022. Consideraremos esta fecha como referencia pues es el Ejecutivo quien está encargado de enviar al Congreso y publicar dichos documentos

El Informe de Auditoría de la Cuenta General de la República 2021 fue publicado en la página web de la Contraloría General de la República - Buscador de Informes de Control el 19 de agosto del 2022

Nota.- Al momento de contestar esta respuesta, la página web del Congreso no funcionaba correctamente para colocar el Expediente Digital como

referencia

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 Plataforma Digital Única del Estado Peruano incluye la fecha de publicación de la Cuenta General de la República 2021 y su Informe de Auditoría.

Se constata también mediante la fecha establecida al consultar Javascript en el enlace del documento.

Source:

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Comment:

Peer Reviewer

Opinion: Agree

Comments: same comment as the ones expressed before on the validation of the JavaScript related date.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agradece y toma nota del comentario del revisor. IBP confirma que al consultar Javascript en el enlace del documento se confirma la fecha 09/05/2022.

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://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Source:

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República

https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Comment:

La Cuenta General de la República y el Informe de Auditoría fue publicado en la Plataforma Única del Estado Peruano el 5 de septiembre del 2022

El Informe de Auditoría de la Cuenta General de la República 2021 fue publicado en la página web de la Contraloría General de la República - Buscador de Informes de Control el 19 de agosto del 2022

Nota.- Al momento de contestar esta respuesta, la página web del Congreso no funcionaba correctamente para colocar el Expediente Digital como referencia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Se está consignando un enlace incorrecto en el documento para acceder al informe de auditoría de la CGR (por ello indican que no pueden acceder). El link correcto es el siguiente: https://apps8.contraloria.gob.pe/SPIC/srvDownload/ViewPDF?CRES_CODIGO=2022CPOL32000099&TIPOARCHIVO=ADJUNTO

IBP Comment

Se toma nota y agradece el comentario del revisor. Favor tenga en cuenta que las consultas del equipo investigador y de los revisores, fueron realizadas en dos periodos distintos. Como señala el equipo investigador, "en el momento de responder a esta pregunta, la página web del Congreso no funcionaba adecuadamente para proporcionar el Expediente Digital como referencia". El revisor gubernamental está incluyendo un enlace actualizado de la Contraloría que sí está operativo, pero que difiere del que se revisó al momento de responder la pregunta. Se complementa la respuesta con la información proporcionada.

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:

c. No

Source:

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República
https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Comment:

Ni el Ministerio de Economía y Finanzas ni la Contraloría General de la República presentan data numérica de la Cuenta General de la República o el Informe de Auditoría

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

N/A

Source:

Comment:

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:

AUDITORÍA A LA CUENTA GENERAL DE LA REPÚBLICA 2021

Source:

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República
https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Comment:

Informe No 4198-2022-CG/ECOFI-AF Auditoría de la Cuenta General de la República 2021

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:

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Comment:

El Informe de Auditoría no cuenta con una Guía de Orientación Ciudadana o similar
Sin embargo, existen presentaciones y resúmenes ejecutivos disponibles en

Presentación del Informe de Auditoría de la Cuenta General de la República 2021 por parte del Contralor General disponible en la Plataforma Digital

Única del Estado Peruano

<https://www.gob.pe/institucion/contraloria/informes-publicaciones/3491122-auditoria-a-la-cuenta-general-de-la-republica-2021>

Ficha Resumen

<https://s3.amazonaws.com/spic-informes-publicados/resumen/2022/08/2022CPOL32000099.pdf>

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:

Portal de Transparencia Económica

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

Portal de Datos Abiertos del Ministerio de Economía y Finanzas

<https://datosabiertos.mef.gob.pe/>

Comment:

El Ministerio de Economía y Finanzas cuenta con dos plataformas de difusión de información en el marco del Ciclo Presupuestal

El Portal de Transparencia Económica incluye información de Ingresos y Gastos (diaria), Deuda Pública, Proveedores del Estado, entre otros

El Portal de Datos Abiertos incluye información presupuestal, estados financieros, inversión pública, deuda pública, mapa de proyectos, entre otros

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:

Portal de Transparencia Económica

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

Portal de Datos Abiertos del Ministerio de Economía y Finanzas

<https://datosabiertos.mef.gob.pe/>

Comment:

El Ministerio de Economía y Finanzas cuenta con dos plataformas de difusión de información en el marco del Ciclo Presupuestal

El Portal de Transparencia Económica incluye información de Ingresos y Gastos (diaria), Deuda Pública, Proveedores del Estado, entre otros

El Portal de Datos Abiertos incluye información presupuestal, estados financieros, inversión pública, deuda pública, mapa de proyectos, entre otros

Ambas plataformas brindan información descargable

En particular, el portal de Datos Abiertos permite descargar la información en volumen y con marcadores / metadatos de referencia

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:

Portal de Transparencia Económica

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

Portal de Datos Abiertos del Ministerio de Economía y Finanzas

<https://datosabiertos.mef.gob.pe/>

Comment:

El Portal de Transparencia Económica incluye información desde el año 1999 hasta el 2023

El Portal de Datos Abiertos incluye información desde el año 2014 hasta el 2022

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:

Portal de Transparencia Económica

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

Portal de Datos Abiertos del Ministerio de Economía y Finanzas

<https://datosabiertos.mef.gob.pe/>

Comment:

En ambos portales existe alternativas de generación de gráficos en el propio portal

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:

Constitucion Politica del Peru 1993

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

Decreto Legislativo N° 1436 Decreto Legislativo Marco de la Administración Financiera del Sector Público.

<https://www.gob.pe/institucion/mef/normas-legales/201356-1436>

Decreto Legislativo N° 1440 Decreto Legislativo del Sistema Nacional de Presupuesto Público
<https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Decreto Legislativo N° 1276, que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero.
<https://www.mef.gob.pe/es/por-instrumento/decreto-legislativo/15197-decreto-legislativo-n-1276/file>

Ley No 28056 Ley Marco del Presupuesto Participativo,
<https://www.mef.gob.pe/es/normatividad-sp-9867/por-tema/presupuesto-participativo/7365-ley-n-28056-3/file>

Ley No 27806 Transparencia y Acceso a la Información Pública
<https://www.mef.gob.pe/es/normas-legales/298-portal-de-transparencia-economica/normas-legales/830-ley-nd-27806>

Comment:

La Constitución Política del Perú establece el marco para la presentación y aprobación de la Ley de Presupuesto (Artículo 78, 79 y 80) así como de la Cuenta General de la República (Artículo 81 y 82)

El Decreto Legislativo No 1436 establece los sistemas que conforman la gobernanza de la Administración Financiera del Sector Público (artículo 6)

El Decreto Legislativo N° 1440 establece las fases del presupuesto público (artículo 12) 1. Programación Multianual Presupuestaria. 2. Formulación Presupuestaria. 3. Aprobación Presupuestaria. 4. Ejecución Presupuestaria. 5. Evaluación Presupuestaria. Así mismo, establece las fechas de publicación del presupuesto (Artículo 32), del Informe de Evaluación Global (Artículo 58) entre otras obligaciones de publicidad para las entidades públicas

El Decreto Legislativo N° 1276, que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero establece la publicación del Informe de Seguimiento de Reglas Macrofiscales como una herramienta de responsabilidad fiscal que presenta el grado de avance respecto del cumplimiento de las reglas macrofiscales para el Sector Público No Financiero

La Ley No 28056 Ley Marco del Presupuesto Participativo, establece los mecanismos de participación ciudadana en el Presupuesto Público a través de los gobiernos regionales y locales

Ley No 27806 Transparencia y Acceso a la Información Pública establece en su Título IV Artículos 20 al 33 establece los mecanismos de publicidad de las finanzas públicas

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:

Ley No 27806 Transparencia y Acceso a la Información

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

Ley No 28056 Marco del Presupuesto Participativo
http://www.mef.gob.pe/index.php?option=com_docman&Itemid=101667&lang=es

Participación Ciudadana en la Contraloría General de la República
<https://serviciosonline.contraloria.gob.pe/index.html>

Monitores Ciudadanos
<https://controlsocial.contraloria.gob.pe/monitoresciudadanos/>

Audidores Juveniles
<https://controlsocial.contraloria.gob.pe/audidoresjuveniles/>

Comment:

La Ley No 27806 Ley de Transparencia y Accesos a la Información Pública en su Título IV artículos 20 al 33 establecen los mecanismos de publicidad y acceso a la información de las finanzas públicas para el Ministerio de Economía y Finanzas y otras dependencias conexas.

Ley No 28056 Marco del Presupuesto Participativo establece los mecanismos de participación ciudadana en el presupuesto a través de gobiernos locales y regionales

La Contraloría General de la República ha establecido diversos mecanismos para propiciar la participación ciudadana en el control social

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:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Proyecto de Ley del Presupuesto Público para el Año Fiscal 2023 en la Página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Anexo 4 - Distribución del Gasto del Presupuesto del Sector Público por niveles de Gobierno, Pliegos y Fuentes de Financiamiento
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_4.PDF
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_4.xlsx

Comment:

La información está disponible en el el Proyecto de Ley del Presupuesto Público para el Año Fiscal 2023, en el Anexo 4 - Distribución del Gasto del Presupuesto del Sector Público por niveles de Gobierno, Pliegos y Fuentes de Financiamiento

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:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 en la Plataforma Digital Única del Estado Peruano)
<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Proyecto de Ley del Presupuesto Público para el Año Fiscal 2023 en la Página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Anexo 3 Distribución del Gasto del Presupuesto del Sector Público por nivel de Gobierno y Funciones
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/Anexos/Anexo_3.PDF
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/Anexos/Anexo_3.xlsx

Comment:

La información está disponible tanto en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023 (páginas 58 - 80) y en el Anexo N° 3 Distribución del Gasto del Presupuesto del Sector Público por nivel de Gobierno y Funciones Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

Texto Unico Ordenado Clasificador Funcional
https://www.mef.gob.pe/contenidos/archivos-descarga/TUO_CLASIFICADOR_FUNCIONAL_2017.pdf

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: It would be good that Peru can move towards the 2014 GFSM functional classification as this is the new international standard

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:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 en la Plataforma Digital Única del Estado Peruano)
<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Proyecto de Ley del Presupuesto Público para el Año Fiscal 2023 en la Página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

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

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_1.PDF

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_1.xlsx

Comment:

La información está disponible tanto en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023 (páginas 41 - 58) y en el Anexo N° 1 Distribución del Gasto del Presupuesto del Sector Público por Categoría y Genérica del Gasto

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:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 en la Plataforma Digital Única del Estado Peruano)

<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Proyecto de Ley del Presupuesto Público para el Año Fiscal 2023 en la Página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

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

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_1.PDF

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_1.xlsx

Comment:

El presupuesto público presenta clasificación de gasto acorde con los estándares establecidos por el Fondo Monetario Internacional en el Manual de Estadísticas Financieras del Gobierno (2001) y Technical Guidance Note on Budget Classification (2009).

La información está disponible tanto en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023 (páginas 41 - 58) y en el Anexo N° 1 Distribución del Gasto del Presupuesto del Sector Público por Categoría y Genérica del Gasto Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023.

Peer Reviewer

Opinion: Agree

Comments: Same comment as the one provided in the previous question on the validity of the 2001 GFSM 2001

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:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Proyecto de Ley del Presupuesto Público para el Año Fiscal 2023 en la Página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Anexo 5 Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_5.PDF
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_5.xlsx

Comment:

La información se encuentra disponible en el Proyecto de Ley del Presupuesto Público para el año 2023 - Anexo 5 Distribución del Gasto del Presupuesto del Sector Público por Pliegos del Gobierno Nacional a nivel de Productos, Proyectos y Actividades.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years

beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

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

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

El Marco Macroeconómico Multianual 2023-2026 que acompaña el Proyecto de Ley de Presupuesto Público para el año fiscal 2023 en la página 200 - Cuadros Estadísticos 12 y 13 presenta información multianual del gasto bajo clasificadores económicos. No se cuenta con información multianual de gasto distribuido por clasificadores administrativos o funcionales.

Cabe destacar que el Ministerio de Economía y Finanzas produjo los Informes de Programación Multianual para el periodo 2022 - 2024 (publicado el 14 de diciembre de 2021) y para el periodo 2023 - 2025 (publicado el 3 de febrero del 2023) pero no son documentos que se presenten junto con el Proyecto de Ley de Presupuesto

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Economic classification

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

El Marco Macroeconómico Multianual 2023-2026 que acompaña el Proyecto de Ley de Presupuesto Público para el año fiscal 2023 en la página 200 - Cuadros Estadísticos 12 y 13 presenta información multianual del gasto bajo clasificadores económicos. No se cuenta con información multianual

de gasto distribuido por clasificadores administrativos o funcionales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

La información no se encuentra disponible en ninguno de los documentos que sustentan el Proyecto de Ley de Presupuesto Público para el año fiscal 2023. En particular, el Marco Macroeconómico Multianual 2023-2026 no incluye información estimada multianual a nivel de unidades ejecutoras

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:

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

Source:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Proyecto de Ley del Presupuesto Público para el Año Fiscal 2023 en la Página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Anexo C Ingresos del Gobierno Nacional, Gobiernos Regionales y Gobiernos Locales para el Año Fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_C_Ingresos.PDF
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/ANEXO_C.xls

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

La información se encuentra disponible en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público 2021 en II.1.2.1. FUENTES DEL PRESUPUESTO PARA EL AÑO FISCAL 2023 (páginas 33 a 40) y en el Anexo C – Ingresos del Gobierno Nacional y Gobiernos Regionales . Así mismo, el Marco Macroeconómico Multianual 2023 - 2026 incluye el Cuadro 8 Ingresos Tributarios del Gobierno Central (pag 198),

Con todo, la información no incluye el detalle desagregado de todos los tipos de impuestos que conforman los Recursos Ordinarios

Peer Reviewer

Opinion: I choose not to review this question

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:

Proyecto de Ley del Presupuesto del Sector Público para el Año Fiscal 2023 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3406998-proyecto-de-ley-del-presupuesto-del-sector-publico-para-el-ano-fiscal-2023>

Proyecto de Ley del Presupuesto Público para el Año Fiscal 2023 en la Página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101156&lang=es-ES&view=article&id=7490

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Anexo C Ingresos del Gobierno Nacional, Gobiernos Regionales y Gobiernos Locales para el Año Fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/Anexo_C_Ingresos.PDF
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/Anexos/ANEXO_C.xls

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

La información se encuentra disponible en la Exposición de Motivos del Proyecto de Ley de Presupuesto Público 2021 en II.1.2.1. FUENTES DEL PRESUPUESTO PARA EL AÑO FISCAL 2023 (páginas 33 a 40) como por ejemplo, la venta de bienes y servicios y derechos administrativos; los Recursos directamente recaudados por concepto de tasas y contribuciones; las Donaciones o los Recursos Determinados por concepto de Canon y Regalías, entre otros. La información desagregada también puede encontrarse en el Anexo C – Ingresos del Gobierno Nacional y Gobiernos Regionales . Así mismo, el Marco Macroeconómico Multianual 2023 - 2026 incluye el Cuadro 8 Ingresos Tributarios del Gobierno Central (pag 198) que incluye ingresos no tributarios.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2023-2026 en la página 198 - Cuadros 8 y 9.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2023- 2026, Cuadros 8 y 9 (pagina 198) pero no se presentan detalles de los ingresos no tributarios.

Peer Reviewer

Opinion: I choose not to review this question

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:

Proyecto de Ley de Endeudamiento Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/PL_Endeudamiento_2023.pdf

Exposición de motivos del Proyecto de Ley de Endeudamiento Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/EM_PL_Equilibrio_Financiero_2023.pdf

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023

https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Portal de Transparencia Económica – Módulo Deuda Pública

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

Comment:

La información se encuentra disponible en los siguientes documentos:

- El monto de préstamos nuevos netos durante el año presupuestario; Proyecto de Ley de Endeudamiento Público para el año fiscal 2023 - Artículo 3 a 8 que determinan los montos máximos para el endeudamiento interno y externo, la emisión de letras y bonos del tesoro para el año fiscal 2023.

Exposición de motivos del Proyecto de Ley de Endeudamiento Público para el año fiscal 2023 - Páginas 2 a 23 en donde se realiza una explicación narrativa que sustentan los artículos 3 al 8 de dicho Proyecto de Ley.

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2023 – Sección I.3.5 Finanzas Públicas (Pag 22 a 30) que brinda información complementaria sobre el mercado y evolución de la deuda para los próximos años.

- El monto total de la deuda del gobierno central al final del año presupuestario; Marco Macroeconómico Multianual 2023 – 2026; Sección 6.4 Financiamiento (Páginas 115 – 125); Sección 6.5 Reglas Fiscales (Páginas 126 – 127) y Cuadros 18 y 19 de la página 203.

- Los pagos de intereses de la deuda pendiente para el año presupuestario.

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2023 - Pag 41 (Cuadro Usos del Presupuesto por Nivel de Gobierno / Gastos Financieros) y Pag 44 (B. Gastos Financieros). Los Gastos Financieros incluyen las amortizaciones, intereses y comisiones del servicio de la deuda Interna y Externa

Marco Macroeconómico Multianual 2023 – 2026 Cuadros 20 de la página 204.

También es posible consultar el Portal de Transparencia Económica en el módulo Deuda Interna y Externa en donde se puede obtener "Información de la Deuda Pública Interna y Externa de Mediano y Largo Plazo. Permite la consulta del Stock de la Deuda (Saldo Adeudados), Desembolsos y el Servicio de Deuda Proyectado para los próximos 46 años."

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:

Proyecto de Ley de Endeudamiento Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/PL_Endeudamiento_2023.pdf

Exposición de motivos del Proyecto de Ley de Endeudamiento Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Equilibrio_Financiero_2023.pdf

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf
Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Portal de Transparencia Económica – Módulo Deuda Pública
<https://www.mef.gob.pe/es/consulta-de-deuda-publica>

Comment:

La información se encuentra disponible en los siguientes documentos:

- El monto de préstamos nuevos netos durante el año presupuestario; Proyecto de Ley de Endeudamiento Público para el año fiscal 2023 - Artículo 3 a 8 que determinan los montos máximos para el endeudamiento interno y externo, la emisión de letras y bonos del tesoro para el año fiscal 2023.

Exposición de motivos del Proyecto de Ley de Endeudamiento Público para el año fiscal 2023 - Páginas 2 a 23 en donde se realiza una explicación narrativa que sustentan los artículos 3 al 8 de dicho Proyecto de Ley.

Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2023 – Sección I.3.5 Finanzas Públicas (Pag 22 a 30) que brinda información complementaria sobre el mercado y evolución de la deuda para los próximos años.

• El monto total de la deuda del gobierno central al final del año presupuestario;
Marco Macroeconómico Multianual 2023 – 2026; Sección 6.4 Financiamiento (Páginas 115 – 125); Sección 6.5 Reglas Fiscales (Páginas 126 – 127) y Cuadros 18 y 19 de la página 203.

• Los pagos de intereses de la deuda pendiente para el año presupuestario.
Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2023 - Pag 41 (Cuadro Usos del Presupuesto por Nivel de Gobierno / Gastos Financieros) y Pag 44 (B. Gastos Financieros). Los Gastos Financieros incluyen las amortizaciones, intereses y comisiones del servicio de la deuda Interna y Externa

Marco Macroeconómico Multianual 2023 – 2026 Cuadros 20 de la página 204.

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

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:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Portal de Transparencia Económica – Módulo Deuda Pública

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

Comment:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2023 - 2026

Resumen de las cuentas fiscales del Sector Público No Financiero (página 85)

Saldo de Deuda Pública para los años 2021 - 2026

Cuadro 1: Principales Indicadores Macroeconómicos (página 194)

Saldo de Deuda Pública para los años 2021 - 2026

Cuadro 18 y 19: Saldo de la Deuda (página 203)

Información general sobre deuda externa e interna por instrumento y plazo para los años 2021 - 2026

Cuadro 20: Proyección de Servicio de Deuda (página 204) en donde se visibiliza:

Amortización de deuda y tasa de interés en soles y como porcentaje del PBI

También es posible acceder a la información a través del Portal de Transparencia Económica en el Módulo Deuda Interna y Externa, tal como lo indica dicha página "Información de la Deuda Pública Interna y Externa de Mediano y Largo Plazo. Permite la consulta del Stock de la Deuda (Saldos Adeudados), Desembolsos y el Servicio de Deuda Proyectado para los próximos 46 años.

La información presentada puede ser analizada por los Clasificadores como Grupo Financiero (Foro), Acreedor, País del Acreedor, Tipo de Tasa de Interés, entre otros.

La información de la Base de Datos es actualizada en el Portal 30 días después de finalizado cada trimestre."

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 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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Portal de Transparencia Económica – Módulo Deuda Pública

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

Comment:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2023 - 2026

Resumen de las cuentas fiscales del Sector Público No Financiero (página 85)

Saldo de Deuda Pública para los años 2021 - 2026

Cuadro 1: Principales Indicadores Macroeconómicos (página 194)

Saldo de Deuda Pública para los años 2021 - 2026

Cuadro 18 y 19: Saldo de la Deuda (página 203)

Información general sobre deuda externa e interna por instrumento y plazo para los años 2021 - 2026

Cuadro 20: Proyección de Servicio de Deuda (página 204) en donde se visibiliza:

Amortización de deuda y tasa de interés en soles y como porcentaje del PBI

También es posible acceder a la información a través del Portal de Transparencia Económica en el Módulo Deuda Interna y Externa, tal como lo indica dicha página "Información de la Deuda Pública Interna y Externa de Mediano y Largo Plazo. Permite la consulta del Stock de la Deuda (Saldos Adeudados), Desembolsos y el Servicio de Deuda Proyectado para los próximos 46 años.

La información presentada puede ser analizada por los Clasificadores como Grupo Financiero (Foro), Acreedor, País del Acreedor, Tipo de Tasa de Interés, entre otros.

La información de la Base de Datos es actualizada en el Portal 30 días después de finalizado cada trimestre."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2023_2026.pdf

Política Monetaria - Banco Central de Reserva del Perú
<https://www.bcrp.gob.pe/politica-monetaria.html>

Notas Informativas del Programa Monetario
<https://www.bcrp.gob.pe/politica-monetaria/notas-informativas-del-programa-monetario.html>

Nota Informativa del Programa Monetario (11 agosto 2022)
<https://www.bcrp.gob.pe/docs/Transparencia/Notas-Informativas/2022/nota-informativa-2022-08-11-1.pdf>

Notas Informativas del Programa Monetario
<https://www.bcrp.gob.pe/politica-monetaria/notas-informativas-del-programa-monetario.html>

Presentación de la Nota Informativa del Programa Monetario (11 agosto 2022)
<https://www.bcrp.gob.pe/docs/Publicaciones/Presentaciones-Discursos/2022/presentacion-08-2022.pdf>

Reporte de Inflación
<https://www.bcrp.gob.pe/publicaciones/reporte-de-inflacion.html>
Reporte de Inflación 17 Junio 2022
<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2023 - 2026 que se adjunta al Proyecto de Ley del Presupuesto Público para el año fiscal 2023

Nominal GDP level: Página 194 y 195 / Cuadro 1 y Cuadro 2

Inflation rate: Página 194 / Cuadro 1

Real GDP growth; Página 194 / Cuadro 1

Interest rates: La tasa de interés de referencia - instrumento de la política monetaria - es mencionada en el MMM como parte del análisis del contexto internacional y local (página 28 y 29) pero el mayor detalle se encuentra en el Reporte de Inflación y en las Notas Informativas del Programa Monetario, que son fuente de información para la elaboración del MMM

La política monetaria es dirigida por el Banco Central de Reserva del Perú (BCRP), un organismo autónomo del Poder Ejecutivo. La tasa de interés de referencia es publicada en forma periódica por el BCRP como parte del programa monetario a través de las Notas Informativas del Programa Monetario y el Reporte de Inflación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Nominal GDP level

Inflation rate
Real GDP growth
Interest rates
Information beyond the core elements (please specify)

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Política Monetaria - Banco Central de Reserva del Perú
<https://www.bcrp.gob.pe/politica-monetaria.html>

Notas Informativas del Programa Monetario
<https://www.bcrp.gob.pe/politica-monetaria/notas-informativas-del-programa-monetario.html>

Reporte de Inflación
<https://www.bcrp.gob.pe/publicaciones/reporte-de-inflacion.html>

Reporte de Inflación 17 Junio 2022
<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2023 - 2026 que se adjunta al Proyecto de Ley del Presupuesto Público para el año fiscal 2023

Nominal GDP level: Página 194 y 195 / Cuadro 1 y Cuadro 2

Inflation rate: Página 194 / Cuadro 1

Real GDP growth; Página 194 / Cuadro 1

Interest rates: La tasa de interés de referencia - instrumento de la política monetaria - es mencionada en el MMM como parte del análisis del contexto internacional y local pero el mayor detalle se encuentra en el Reporte de Inflación y en las Notas Informativas del Programa Monetario, que son fuente de información para la elaboración del MMM

La política monetaria es dirigida por el Banco Central de Reserva del Perú (BCRP), un organismo autónomo del Poder Ejecutivo. La tasa de interés de referencia es publicada en forma periódica por el BCRP como parte del programa monetario a través de las Notas Informativas y el Reporte de Inflación.

Information beyond the core elements puede encontrarse en el Cuadro 1 (página 194) del Marco Macroeconómico Multianual 2023 - 2026 en donde se coloca información sobre Precios de los Commodities y Términos de Intercambio

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

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

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

Answer:

b. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Política Monetaria - Banco Central de Reserva del Perú
<https://www.bcrp.gob.pe/politica-monetaria.html>

Notas Informativas del Programa Monetario
<https://www.bcrp.gob.pe/politica-monetaria/notas-informativas-del-programa-monetario.html>

Reporte de Inflación
<https://www.bcrp.gob.pe/publicaciones/reporte-de-inflacion.html>
 Reporte de Inflación 17 Junio 2022
<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

El Marco Macroeconómico Multianual 2023 - 2026 que acompaña el Proyecto de Ley de Presupuesto 2023 incluye la sección 7. Riesgos Macrofiscales (Páginas 128-169) en donde se evalúa las posibilidades e impacto en el presupuesto de "riesgos macroeconómicos (asociados a variaciones de parámetros macroeconómicos clave como crecimiento del PBI, términos de intercambio, entre otros), riesgos específicos (asociados a fuentes de riesgo específicas como pasivos contingentes explícitos o la ocurrencia de desastres naturales), y riesgos institucionales o estructurales (asociados a aspectos institucionales del Estado que pueden limitar la eficacia de la gestión del riesgo fiscal o incrementar la probabilidad de ocurrencia de un evento negativo" (página 128).

En la sección 7.2.1 Riesgos macroeconómicos se presenta un análisis de sensibilidades de los ingresos fiscales y de la deuda pública a variables macroeconómicas; así como las proyecciones determinísticas y estocásticas de la deuda pública ante choques macrofiscales estándar.

En la sección 7.2.2 Riesgos específicos se presenta los pasivos contingentes explícitos (como procesos judiciales, administrativos y arbitrajes; controversias internacionales en temas de inversión y contingencias explícitas asumidas en contratos de asociaciones público privadas); las

garantías del Gobierno Nacional entregadas en el marco de la pandemia de la COVID-19; el Impacto de la materialización esperada y de la exposición máxima de los pasivos contingentes explícitos sobre la deuda pública; y pasivos contingentes implícitos por desastres naturales.

En la sección 7.2.3 Riesgos estructurales se presenta los cambios en los ingresos fiscales considerando el tamaño y característica de la economía peruana; los cambios en los gastos fiscales debido a rigideces, ineficiencias y capacidad de ejecución; la evolución de la deuda pública debido a su composición (moneda, tasa y plazos de vencimiento)

Finalmente, la sección 7.3 presenta un análisis de las desviaciones de las proyecciones fiscales históricas respecto a datos observados tanto en los resultados económicos como en la deuda pública.

Cabe destacar que no se presenta un cuadro que resuma los cambios al presupuesto en caso se produjeran uno o más riesgos al mismo tiempo.

Respecto a los cambios en la tasa de interés, como se indicó en la pregunta 15.b., la política monetaria es dirigida por el Banco Central de Reserva del Perú (BCRP), un organismo autónomo del Poder Ejecutivo. La tasa de interés de referencia es publicada en forma periódica por el BCRP como parte del programa monetario a través de las Notas Informativas y el Reporte de Inflación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

Comments: El MMM se estiman proyecciones determinísticas y estocásticas de la deuda pública ante choques macrofiscales. En estos dos enfoques se considera que la deuda pública está expuesta a choques en sus principales determinantes macrofiscales como el crecimiento del PBI, tipo de cambio, tasa de interés y déficit fiscal. Para ambos análisis (estocástico y determinístico) se evalúa el impacto de cada choque, así como del efecto conjunto de todos los choques sobre la trayectoria del ratio de deuda pública sobre PBI. Además, mide el impacto de los diferentes riesgos que está sujeto la economía. Esto se incluye en la sección completa de riesgos del Marco Macroeconómico Multianual.

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, no se pudo identificar evidencias para sostener un cambio de respuesta. Si bien se presenta amplia información que ha sido considerada en la respuesta aún falta mayor análisis de escenarios ante shocks internos y externos más allá de la deuda. Se mantiene la respuesta actual "B".

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:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año 2023

https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

La información se encuentra disponible en Capítulo V Análisis Costo Beneficio (páginas 125 - 142) de la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023, que contiene las principales intervenciones en el marco de los objetivos planteados para el país y la información general de los costos de dichos programas.

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:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2022
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2022/EM_PL_Presupuesto_2022.pdf

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

El Capítulo V Análisis Costo Beneficio (páginas 125 - 142) de la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal

2023, comparado con el mismo capítulo para el año fiscal 2022 contiene información de los presupuestos destinados a nuevas acciones vinculadas con los actuales desafíos post pandemia del Covid 2019. Por ejemplo, la exposición de motivos de la ley de presupuesto 2022 en la sección Mejora de la calidad, el acceso y el desempeño educativo (pag. 111 - 113) describió las acciones y presupuestos destinados para el retorno paulatino a clases presenciales – recordemos que Perú fue uno de los países en donde el cierre de escuelas fue el más prolongado, más de dos años en algunas regiones del país. Para el año 2023, dicha sección contempla acciones concretas para la recuperación de aprendizajes en los estudiantes post pandemia a través de intervenciones pedagógicas (pag.125 – 128).

Así mismo, en la Exposición de Motivos del Proyecto de Ley de Presupuesto 2023 (páginas 59 – 76) sección II.3.1 Distribución Funcional según presupuesto en Programas Presupuestales describe los incrementos en la asignación de recursos para la Función Educación, Salud, entre otros debido a las nuevas acciones prioritarias.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The narrative of the researched talks about expenditures but not revenues

Government Reviewer

Opinion: Agree

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 ha cambiado la respuesta de "A" a "D" dado que la mayor parte de las nuevas políticas están enfocadas al gasto; tres de ellas inciden en los ingresos, pero no contiene información sobre políticas propuestas nuevas, si sobre políticas existentes y su continuidad en 2023: Reactivación económica en el marco de promoción del empleo y productividad (página 135 de la exposición de motivos del EBP) Mejorar la calidad de servicio del mantenimiento de las carreteras (pag. 138 de la exposición de motivos del EBP) Fomentar el desarrollo productivo agropecuario (pag. 138 Y 139 de la exposición de motivos del EBP)

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Comment:

La información según clasificación económica para los años BY - 1 (2022) se encuentra disponible en el Marco Macroeconómico Multianual 2023 - 2026 Cuadros 12 y 13 (páginas 200)

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

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:

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

La información de pliegos y unidades ejecutoras por año se encuentra disponible en el Portal de Transparencia Económica desde el año 1999 en adelante y se actualiza diariamente..

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Reporte de Inflación – 17 de junio del 2022

<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

El Marco Macroeconómico Multianual 2023 - 2026 que se adjunta al Proyecto de Ley de Presupuesto Público para el año 2023 presenta información actualizada al mes de junio 2022, en la sección 5.2 Panorama Local sección 1.a Gasto público (página 42) en donde se describen algunos cambios al presupuesto (presupuesto institucional modificado), así como en la sección 6.3. Gastos (página 101 - 114).

La información más detallada se encuentra disponible en el Portal de Transparencia Económica desde el año 1999 en adelante y se actualiza diariamente Portal de Transparencia Económica. En ella se pueden encontrar los presupuestos institucionales de apertura (PIA) y los presupuestos institucionales modificados (PIM) para el año 2022 según niveles de gobierno, fuentes de financiamiento y de gasto

También es posible consultar el Reporte de Inflación del Banco Central de Reserva del Perú que es utilizado como fuente de información para el Marco Macroeconómico Multianual, y que incluye en la sección IV Finanzas Públicas la actualización de proyecciones de ingresos y gastos para el sector público no financiero (página 76 - 89)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Comments: It seems from the researcher explanation that the budget update is only for some categories but not the whole budget. If this is the case, it should be b) as the Guide says budget documentation but this term does not include the Transparency Portal where the whole budget is update according to the researcher explanation.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor. La pregunta 21 indaga si las estimaciones para el año anterior al año presupuestario (AP-1) han sido actualizadas a partir de los niveles originales aprobados. Las actualizaciones pueden reflejar la experiencia real hasta la fecha; estimaciones revisadas debido a cambio de fondos por parte del ejecutivo, si la ley lo permite; aprobación de presupuestos suplementarios; y supuestos revisados relativos a las condiciones macroeconómicas, la carga de trabajo y otros factores relevantes para lo que queda del año. El Marco Macroeconómico Multianual 2023 - 2026 que se adjunta al Proyecto de Ley de Presupuesto Público para el año 2023 presenta información actualizada al mes de junio 2022. Respecto al uso del Portal de Transparencia Económica este se considera como información de soporte, para mayor información, favor ver comentario de IBP en q. 23.

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Reporte de Inflación – 17 de junio del 2022

<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

La información según clasificación económica se encuentra disponible en el Marco Macroeconómico Multianual 2023 - 2026 Cuadros 12 y 13 (página 200)

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

También es posible consultar el Reporte de Inflación del Banco Central de Reserva del Perú que es utilizado como fuente de información para el Marco Macroeconómico Multianual, y que incluye en la sección IV Finanzas Públicas información del 2021 (página 76 - 89) y de años anteriores para algunos ruboros.

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Reporte de Inflación – 17 de junio del 2022
<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

La información según clasificación económica se encuentra disponible en el Marco Macroeconómico Multianual 2023 - 2026 Cuadros 12 y 13 (página 200)

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

También es posible consultar el Reporte de Inflación del Banco Central de Reserva del Perú que es utilizado como fuente de información para el Marco Macroeconómico Multianual, y que incluye en la sección IV Finanzas Públicas información del 2021 (página 76 - 89) y de años anteriores para algunos rubros.

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:

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

La información gastos por pliegos y unidades ejecutoras por año se encuentra disponible en el Portal de Transparencia Económica desde el año 1999 en adelante y se actualiza diariamente..

Peer Reviewer

Opinion: I choose not to review this question

Comments: I have a methodological doubt. Is the portal considered as a supporting budget documentation according to the Survey? If not so, it seems that answer should it be d).

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor. De acuerdo con el Texto Único Ordenado de la Ley 27806 de Transparencia y Acceso a la Información Pública (publicado en diciembre del 2019 y es el que está vigente). Artículo 26.- Información que debe publicar el Ministerio de Economía y Finanzas El Ministerio de Economía y Finanzas publicará, adicionalmente a lo establecido en el artículo anterior, la siguiente información: 2. Los ingresos y gastos del Gobierno Central e Instancias Descentralizadas comprendidas en la Ley de Presupuesto del Sector Público, de conformidad con los Clasificadores de Ingresos, Gastos y Financiamiento vigente, trimestralmente, incluyendo: el presupuesto anual y el devengado, de acuerdo a los siguientes criterios (i) identificación institucional; (ii) clasificador funcional (función/programa); (iii) por genérica de gasto; y (iv) por fuente de financiamiento. 3. Los proyectos de la Ley de Endeudamiento, Equilibrio Financiero y Presupuesto y su exposición de motivos, dentro de los dos (2) primeros días hábiles de setiembre, incluyendo: los cuadros generales sobre uso y fuentes y distribución funcional por genérica del gasto e institucional, a nivel de pliego. 4. Información detallada sobre el saldo y perfil de la deuda pública externa e interna concertada o garantizada por el Sector Público Consolidado, trimestralmente, incluyendo: el tipo de acreedor, el monto, el plazo, la tasa de amortización pactada, el capital y los intereses pagados y por devengarse. 5. El cronograma de desembolsos y amortizaciones realizadas, por cada fuente de financiamiento, trimestralmente, incluyendo: operaciones oficiales de crédito, otros depósitos y saldos de balance. (...) Dada la larga trayectoria histórica y el vínculo legal del portal con los documentos de formulación presupuestaria se considera el Portal de Transparencia Económica como información de soporte.

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:

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Reporte de Inflación – 17 de junio del 2022

<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

La información actualizada para el año 2021 se encuentra disponible en el Portal de Transparencia Económica. En ella se pueden encontrar los presupuestos institucionales de apertura (PIA) y los presupuestos institucionales modificados (PIM) para el año 2021 según niveles de gobierno, fuentes de financiamiento y de gasto

También es posible consultar el Reporte de Inflación del Banco Central de Reserva del Perú que es utilizado como fuente de información para el Marco Macroeconómico Multianual, y que incluye en la sección IV Finanzas Públicas la información actualizada de de ingresos y gastos para el sector público no financiero para el año 2021 (página 76 - 89)

Peer Reviewer

Opinion: I choose not to review this question

Comments: I have a methodological doubt. Is the portal considered as a supporting budget documentation according to the Survey? If not so, it seems that answer should it be d).

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP's response in q.23.

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Consulta de base de datos de recaudación en el Portal de Transparencia Económica
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100967&lang=es-ES&view=article&id=446

Reporte de Inflación – 17 de junio del 2022
<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

La información se encuentra en el Marco Macroeconómico Multianual 2023-2026 en los Cuadros 8 y 9 (página 198)

La información de los ingresos por fuente de financiamiento y tipo de impuesto también se encuentra disponible en el Portal de Transparencia Económica, en los siguientes módulos

1. Consultar el Ingreso Presupuestal (Actualización Diaria)
2. Consultar el Ingreso Presupuestal (Actualización Mensual)
3. Recaudación: Información sobre los montos y destino de la recaudación tributaria de SUNAT y ADUANAS, por tipo de ingreso, contribuyente y dependencia recaudadora.

También es posible consultar el Reporte de Inflación del Banco Central de Reserva del Perú que es utilizado como fuente de información para el Marco Macroeconómico Multianual, y que incluye en la sección IV Finanzas Públicas la actualización de proyecciones de ingresos y gastos para el sector público no financiero (página 76 - 89) actualizados hasta junio 2022

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Consulta de base de datos de recaudación en el Portal de Transparencia Económica

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100967&lang=es-ES&view=article&id=446

Reporte de Inflación – 17 de junio del 2022

<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

La información se encuentra en el Marco Macroeconómico Multianual 2023-2026 en los Cuadros 8 y 9 (página 198)

La información de los ingresos por fuente de financiamiento y tipo de impuesto también se encuentra disponible en el Portal de Transparencia Económica, en los siguientes módulos

1. Consultar el Ingreso Presupuestal (Actualización Diaria)

2. Consultar el Ingreso Presupuestal (Actualización Mensual)

3. Recaudación: Información sobre los montos y destino de la recaudación tributaria de SUNAT y ADUANAS, por tipo de ingreso, contribuyente y dependencia recaudadora.

También es posible consultar el Reporte de Inflación del Banco Central de Reserva del Perú que es utilizado como fuente de información para el Marco Macroeconómico Multianual, y que incluye en la sección IV Finanzas Públicas la actualización de proyecciones de ingresos y gastos para el sector público no financiero (página 76 - 89) actualizados hasta junio 2022

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Consulta de base de datos de recaudación en el Portal de Transparencia Económica
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100967&lang=es-ES&view=article&id=446

Reporte de Inflación – 17 de junio del 2022
<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

El Marco Macroeconómico Multianual 2023 - 2026 que se adjunta al Proyecto de Ley de Presupuesto Público para el año 2023 presenta información actualizada al mes de junio 2022, en la sección 6.2 Ingresos (páginas 86 - 100)

La información de los ingresos por fuente de financiamiento y tipo de impuesto también se encuentra disponible en el Portal de Transparencia Económica, en los siguientes módulos

1. Consultar el Ingreso Presupuestal (Actualización Diaria)
2. Consultar el Ingreso Presupuestal (Actualización Mensual)
3. Recaudación: Información sobre los montos y destino de la recaudación tributaria de SUNAT y ADUANAS, por tipo de ingreso, contribuyente y dependencia recaudadora.

También es posible consultar el Reporte de Inflación del Banco Central de Reserva del Perú que es utilizado como fuente de información para el Marco Macroeconómico Multianual, y que incluye en la sección IV Finanzas Públicas la actualización de proyecciones de ingresos y gastos para el sector público no financiero (página 76 - 89) actualizados hasta junio 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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Consulta de base de datos de recaudación en el Portal de Transparencia Económica
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100967&lang=es-ES&view=article&id=446

Reporte de Inflación – 17 de junio del 2022

<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

La información se encuentra en el Marco Macroeconómico Multianual 2021-2024 en los Cuadros 8 y 9 (página 198)

La información de los ingresos por fuente de financiamiento y tipo de impuesto también se encuentra disponible en el Portal de Transparencia Económica, en los siguientes módulos

1. Consultar el Ingreso Presupuestal (Actualización Diaria)
2. Consultar el Ingreso Presupuestal (Actualización Mensual)
3. Recaudación: Información sobre los montos y destino de la recaudación tributaria de SUNAT y ADUANAS, por tipo de ingreso, contribuyente y dependencia recaudadora.

También es posible consultar el Reporte de Inflación del Banco Central de Reserva del Perú que es utilizado como fuente de información para el Marco Macroeconómico Multianual, y que incluye en la sección IV Finanzas Públicas la actualización de proyecciones de ingresos y gastos para el sector público no financiero (página 76 - 89) actualizados hasta junio 2022

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Consulta de base de datos de recaudación en el Portal de Transparencia Económica

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100967&lang=es-ES&view=article&id=446

Comment:

El Marco Macroeconómico Multianual 2023-2026 en los Cuadros 8 y 9 (página 198) presenta información de ingresos con algunos niveles de desagregación

La información de los ingresos por fuente de financiamiento y tipo de impuesto también se encuentra disponible en el Portal de Transparencia Económica, en los siguientes módulos

1. Consultar el Ingreso Presupuestal (Actualización Diaria)
2. Consultar el Ingreso Presupuestal (Actualización Mensual)
3. Recaudación: Información sobre los montos y destino de la recaudación tributaria de SUNAT y ADUANAS, por tipo de ingreso, contribuyente y dependencia recaudadora.

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Consulta de base de datos de recaudación en el Portal de Transparencia Económica

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100967&lang=es-ES&view=article&id=446

Reporte de Inflación – 17 de junio del 2022

<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/junio/reporte-de-inflacion-junio-2022.pdf>

Comment:

La información se encuentra disponible en el Marco Macroeconómico Multianual 2023-2026 en los Cuadros 8 y 9 (página 198)

La información de los ingresos por fuente de financiamiento y tipo de impuesto también se encuentra disponible en el Portal de Transparencia Económica, en los siguientes módulos

1. Consultar el Ingreso Presupuestal (Actualización Diaria)
2. Consultar el Ingreso Presupuestal (Actualización Mensual)
3. Recaudación: Información sobre los montos y destino de la recaudación tributaria de SUNAT y ADUANAS, por tipo de ingreso, contribuyente y dependencia recaudadora.

También es posible consultar el Reporte de Inflación del Banco Central de Reserva del Perú que es utilizado como fuente de información para el Marco Macroeconómico Multianual, y que incluye en la sección IV Finanzas Públicas la actualización de proyecciones de ingresos y gastos para el sector público no financiero (página 76 - 89) actualizados hasta junio 2022

Peer Reviewer

Opinion: I choose not to review this question

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Portal de Transparencia Económica – Deuda Pública
<http://www.mef.gob.pe/es/consulta-de-deuda-publica>

Comment:

La información se encuentra disponible en los siguientes documentos:

• total de la deuda pendiente al final del 2022;
Marco Macroeconómico Multianual 2023 - 2026
6. Finanzas Públicas (Páginas 72-127); 6.4 Financiamiento (páginas 115 - 125) y Cuadro 18 (página 203)

• monto de empréstitos nuevos netos durante el 2022;
Marco Macroeconómico Multianual 2023 - 2026
6. Finanzas Públicas (Páginas 72-127); 6.4 Financiamiento (páginas 115 - 125) y Cuadro 16 y 17 (página 202)

• pagos de intereses de la deuda;
Marco Macroeconómico Multianual 2023 - 2026
6. Finanzas Públicas (Páginas 72-127); 6.4 Financiamiento (páginas 115 - 125) y Cuadro 20 (página 204)

• tasas de interés sobre los instrumentos de deuda;
La información se encuentra disponible en el Portal de Transparencia Económica desde el año 2001 en adelante y se actualiza trimestralmente

Portal de Transparencia Económica – Sección Deuda Pública. Por ejemplo si se ingresa al Módulo Saldos Adeudados de la Deuda Pública y seleccionamos la opción Externa, podemos ingresar al módulo que incluye tasa de interés del prestamos, créditos y bonos, así como país, grupo financiero, moneda, entre otros.

- perfil de amortización de la deuda;
Marco Macroeconómico Multianual 2023 - 2026
6. Finanzas Públicas (Páginas 72-127); 6.4 Financiamiento (páginas 115 – 125) y Cuadro 20 (página 204)

- si es una deuda externa o interna.
Marco Macroeconómico Multianual 2021 - 2024
6. Finanzas Públicas (Páginas 72-127); 6.4 Financiamiento (páginas 115 – 125) y Cuadro 16 y 17 (página 202)

La plataforma de transparencia, permite conocer información beyond the core, por ejemplo el perfil del acreedor.

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:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Portal de Transparencia Económica – Deuda Pública
<http://www.mef.gob.pe/es/consulta-de-deuda-publica>

Comment:

La información sobre deuda pública para el año 2021 se encuentra disponible en la Exposición de Motivos Proyecto de Ley de Presupuesto Público para el año fiscal 2023 en la sección I.3.5 Finanzas Públicas (Página 22 - 30) y en el Marco Macroeconómico Multianual 2026-2026 en la sección 6.4 Financiamiento (páginas 115 – 125) y Cuadros 18 al 20 (Páginas 203 - 204)

La información también se encuentra disponible en el Módulo de Deuda Pública del Portal de Transparencia Económica desde el año 2001 en adelante y se actualiza trimestralmente.

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:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público <https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Guía Metodológica de la Nota Semanal – Banco Central de Reserva del Perú
<https://www.bcrp.gob.pe/docs/Publicaciones/Guia-Metodologica/nota-semanal/Guia-Metodologica.pdf>

Comment:

El Marco Macroeconómico Multianual 2023 -2026 incluye información del Sector Público No Financiero (SPNF). De acuerdo con la Guía Metodológica de la Nota Semanal del Banco Central de Reserva del Perú (página 290) "El Sector Público no Financiero (SPNF) está conformado por la agregación consolidada de las entidades que conforman el Gobierno General y las empresas públicas no financieras. Por definición, se excluye al Banco de la Nación, Corporación Financiera de Desarrollo-COFIDE, Fondo Mivivienda y Agrobanco que son empresas públicas financieras. El Gobierno General está conformado por el Gobierno Nacional, Gobiernos Regionales y Gobiernos Locales. El Gobierno Nacional comprende a todas las entidades cuyas acciones tienen influencia nacional; comprende a todas las entidades incluidas en el Presupuesto General de la República (ministerios, instituciones públicas, universidades nacionales, Superintendencia Nacional de Aduanas y Administración Tributaria-SUNAT, Oficina de Normalización Previsional ONP, organismos reguladores y oficinas registrales), así como a las entidades extra-presupuestales (Seguro Social del Perú-EsSalud, Superintendencia de Banca, Seguros y AFP-SBS, Caja de Pensiones Militar-Policial y beneficencias públicas)."

Las estimaciones del Marco Macroeconómico Multianual 2023 - 2026 incluyen:

- Resumen de Cuentas Fiscales del Sector Público No Financiero (Cuadro 7 página 197)
- Ingresos Corrientes del Gobierno General (Cuadro 8 y 9 página 198)
- Gastos no financieros del Gobierno General (Cuadro 12 y 13 página 200)

Por otro lado, el Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público establece que 13.2 Por el ámbito de aprobación de los Presupuestos, estos están conformados por:

1. La Ley de Presupuesto del Sector Público.
2. Los presupuestos de las empresas y organismos públicos de los Gobiernos Regionales y Gobiernos Locales.
3. El presupuesto del FONAFE y sus empresas, y el presupuesto de EsSALUD.

El presupuesto de FONAFE y sus empresas así como de EsSalud se aprueban según sus propias directivas, como lo indican los siguientes artículos del Decreto Legislativo 1440

"60.3 El Fondo Nacional de Financiamiento de la Actividad Empresarial del Estado - FONAFE y sus empresas, programa y formula su presupuesto sobre la base de las Directivas que emita FONAFE, en el marco de las reglas de estabilidad fiscal contenidas en los Decretos Legislativos N° 1275 y N° 1276, antes mencionados.

60.4 EsSALUD programa y formula su presupuesto sobre la base de las Directivas que apruebe FONAFE conforme a la Quincuagésima Quinta Disposición Complementaria Final de la Ley N° 29626, Ley de Presupuesto del Sector Público para el Año Fiscal 2011, en el marco de las reglas de estabilidad fiscal contenidas en el Decreto Legislativo 1276."

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

74. Prohibición de Fondos o similares

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

Por tanto, la información disponible en el Proyecto de Ley de Presupuesto Público para el año fiscal 2023, sus Anexos y el Marco Macroeconómico Multianual 2023 - 2026 no incluyen información detallada del presupuesto de entidades extrapresupuestales que son autónomas o tienen su propia legislación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis,

showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público <https://www.gob.pe/institucion/mef/normas-legales/201360-1440>
Guía Metodológica de la Nota Semanal – Banco Central de Reserva del Perú
<https://www.bcrp.gob.pe/docs/Publicaciones/Guia-Metodologica/nota-semanal/Guia-Metodologica.pdf>

Comment:

El Marco Macroeconómico Multianual 2023 -2026 incluye información del Sector Público No Financiero (SPNF). De acuerdo con la Guía Metodológica de la Nota Semanal del Banco Central de Reserva del Perú (página 290) "El Sector Público no Financiero (SPNF) está conformado por la agregación consolidada de las entidades que conforman el Gobierno General y las empresas públicas no financieras. Por definición, se excluye al Banco de la Nación, Corporación Financiera de Desarrollo-COFIDE, Fondo Mivivienda y Agrobanco que son empresas públicas financieras. El Gobierno General está conformado por el Gobierno Nacional, Gobiernos Regionales y Gobiernos Locales. El Gobierno Nacional comprende a todas las entidades cuyas acciones tienen influencia nacional; comprende a todas las entidades incluidas en el Presupuesto General de la República (ministerios, instituciones públicas, universidades nacionales, Superintendencia Nacional de Aduanas y Administración Tributaria-SUNAT, Oficina de Normalización Previsional ONP, organismos reguladores y oficinas registrales), así como a las entidades extra-presupuestales (Seguro Social del Perú-EsSalud, Superintendencia de Banca, Seguros y AFP-SBS, Caja de Pensiones Militar-Policial y beneficencias públicas)."

Las estimaciones del Marco Macroeconómico Multianual 2023 - 2026 incluyen:

- Resumen de Cuentas Fiscales del Sector Público No Financiero (Cuadro 7 página 197)
- Ingresos Corrientes del Gobierno General (Cuadro 8 y 9 página 198)
- Gastos no financieros del Gobierno General (Cuadro 12 y 13 página 200)

Por otro lado, el Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público establece que 13.2 Por el ámbito de aprobación de los Presupuestos, estos están conformados por:

1. La Ley de Presupuesto del Sector Público.
2. Los presupuestos de las empresas y organismos públicos de los Gobiernos Regionales y Gobiernos Locales.
3. El presupuesto del FONAFE y sus empresas, y el presupuesto de EsSALUD.

El presupuesto de FONAFE y sus empresas así como de EsSalud se aprueban según sus propias directivas, como lo indican los siguientes artículos del Decreto Legislativo 1440

"60.3 El Fondo Nacional de Financiamiento de la Actividad Empresarial del Estado - FONAFE y sus empresas, programa y formula su presupuesto sobre la base de las Directivas que emita FONAFE, en el marco de las reglas de estabilidad fiscal contenidas en los Decretos Legislativos N° 1275 y N° 1276, antes mencionados.

60.4 EsSALUD programa y formula su presupuesto sobre la base de las Directivas que apruebe FONAFE conforme a la Quincuagésima Quinta Disposición Complementaria Final de la Ley N° 29626, Ley de Presupuesto del Sector Público para el Año Fiscal 2011, en el marco de las reglas de estabilidad fiscal contenidas en el Decreto Legislativo 1276."

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

De manera general, la información se encuentra disponible en la exposición de motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023 en las siguientes secciones:

II.1.2.1. FUENTES DEL PRESUPUESTO PARA EL AÑO FISCAL 2023 (páginas 33 a 40)

- Transferencias que forman parte de los Recursos ordinarios (página 37)
- Donaciones y transferencias (páginas 39)

II.1.2.2. USOS DEL PRESUPUESTO PARA EL AÑO FISCAL 2023 (páginas 41-58)

- Uso de Donaciones y transferencias de gasto corriente (páginas 41-43)
- Uso de Donaciones y transferencias de gasto de capital (páginas 43-44)

Peer Reviewer

Opinion: I choose not to review this question

Comments: There is a geographic allocation of resources by level of government, but intergovernmental transfers are not showed.

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor y se registra su aporte. Considerando la información presentada en la Exposición de Motivos, y en consistencia con la metodología, se confirma que hay suficiente evidencia para optar por la respuesta "A".

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

GUIDELINES:

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

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

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

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

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

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

Answer:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

La Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2021 presenta información en la siguiente sección

- Subcapítulo II.3 Distribución del Gasto por Ámbito Regional (Página 45 - 58).

Además, incluye Información a modo general de los distintos grupos poblacionales a los que van dirigidas las principales intervenciones del presupuesto en:

Capítulo III El Presupuesto por Resultados para el año fiscal 2023 (Páginas 81 - 119)

Capítulo V Análisis Costo Beneficio (Páginas 125 - 142)

Peer Reviewer

Opinion: I choose not to review this question

Comments: I'm not quite sure if the alternative displays on regional expenditures mentioned by the reviewer meet the criteria required by the survey. More detail would be necessary.

Government Reviewer

Opinion: Agree

IBP Comment

The reviewer's comments are well-noted and appreciated. The presentation is taken into consideration as an alternative display. As highlighted in the guidelines "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 regions. The display from page 45 shows "Geographical Distribution of Expenditure by Levels of Government of Expenditure". The current response is maintained.

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

Answer:

Impacts of budget policies by geographic region

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

La Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2021 presenta información en la siguiente sección

- Subcapítulo II.3 Distribución del Gasto por Ámbito Regional (Página 45 - 58).

Cabe destacar que si bien en el Capítulo III El Presupuesto por Resultados para el año fiscal 2023 (Páginas 81 - 119) se presentan los impactos esperados por la ejecución de los programas presupuestales orientados a resultados (como mejora de los logros de aprendizaje, desarrollo infantil temprano, seguridad ciudadana), pero no están ordenados como para señalar una temática en específica (ingresos, género, grupos de edades, cambio climático) por región

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

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

Source:

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/PL_Presupuesto_SP_2023.pdf

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público <https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Fondo Nacional de Financiamiento de la Actividad Empresarial del Estado (FONAFE) <https://www.fonafe.gob.pe/empresasdelacorporacion>

Comment:

No existen partidas presupuestales o montos predeterminadas desde el presupuesto público a favor de empresas públicas y de tratamiento empresarial para el financiamiento de su gasto corriente (planilla, gastos operativos, etc.). Las empresas públicas y de tratamiento empresarial se rigen a lo establecido en el Título V del Decreto Legislativo 1440.

Sin embargo, el proyecto de ley de presupuesto contempla transferencias desde el presupuesto público para las empresas y entidades de tratamiento empresarial que ejecutan proyectos o programas de inversión pública nacional, regional o local.

Dichas transferencias se describen en:

Artículo 14. Inversiones financiadas con recursos de las fuentes de financiamiento Recursos Ordinarios y Recursos por Operaciones Oficiales de Crédito, inciso 14.1 en donde se indica "Excepcionalmente, en el caso de que la inversión sea ejecutada por empresas públicas, los recursos son transferidos financieramente, mediante decreto supremo refrendado por el ministro de Economía y Finanzas y el ministro del sector correspondiente, a propuesta de este último, en cualquier fuente de financiamiento, previa suscripción de convenio, los cuales se administran en las cuentas del Tesoro Público, conforme a lo que disponga la Dirección General del Tesoro Público. Adicionalmente, de forma excepcional, en caso de que la inversión sea ejecutada por empresas del Estado bajo el ámbito del Fondo Nacional de Financiamiento de la Actividad Empresarial del Estado (FONAFE), los recursos se transfieren financieramente, a través de decreto supremo refrendado por el ministro de Economía y Finanzas, en las fuentes de financiamiento Recursos por Operaciones Oficiales de Crédito y Recursos Directamente Recaudados, previa suscripción de convenio, los cuales se administran en las cuentas del Tesoro Público, conforme a lo que disponga la Dirección General del Tesoro Público, y pueden ser considerados aporte de capital del Estado, emitiéndose las acciones correspondientes en el marco de la Ley N° 27170, Ley del Fondo Nacional de Financiamiento de la Actividad Empresarial del Estado."

Artículo 16. Transferencias financieras permitidas durante el Año Fiscal 2023 del Proyecto de Ley, en donde se establecen montos, mecanismos y usos para transferencias desde entidades comprendidas dentro de la ley del presupuesto público hacia otras entidades y empresas públicas.

Así por ejemplo, el artículo 16 inciso k) "Las que realice el Ministerio de Energía y Minas...

v. A favor de la empresa Petróleos del Perú - PETROPERÚ S.A., hasta por la suma de S/ 15 675 000,00 (QUINCE MILLONES SEISCIENTOS SETENTA Y CINCO MIL Y 00/100 SOLES), para financiar la administración provisional de la Concesión del Sistema de Distribución de Gas Natural por Red de Ductos de la Concesión Sur Oeste, que comprende la operación y mantenimiento del Sistema de Distribución de la referida Concesión y la prestación del servicio público de distribución de gas natural en las regiones de Arequipa, Moquegua y Tacna, a cargo de la empresa Petróleos del Perú - PETROPERÚ S.A. en atención a lo dispuesto en el Decreto Supremo N° 029-2020-EM, Decreto Supremo que otorga encargo especial a la Empresa Petróleos del Perú - PETROPERÚ S.A. para la administración provisional de la Concesión del Sistema de Distribución de Gas Natural por Red de Ductos de la Concesión Sur Oeste. Los recursos públicos, bajo responsabilidad del Presidente del Directorio la Empresa Petróleos del Perú - PETROPERÚ S.A., deben ser destinados solo a los fines para los cuales se autoriza su transferencia financiera conforme al presente acápite. Los recursos financieros no utilizados por la empresa Petróleos del Perú - PETROPERÚ S.A. al 31 de diciembre de 2023 deben ser revertidos al Tesoro Público, conforme a la normatividad del Sistema Nacional de Tesorería."

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.xm>) 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:

Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/PL_Presupuesto_SP_2023.pdf

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (version anterior)
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2023_2026.pdf

Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público <https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Ley Orgánica del Banco Central de Reserva del Perú
<https://www.bcrp.gob.pe/transparencia/datos-generales/marco-legal/ley-organica.html>

Comment:

El Banco Central de Reserva del Perú es un organismo autónomo encargado de la política monetaria. De acuerdo con su ley orgánica le está prohibido conceder financiamiento al Tesoro Público o empresas financieras estatales de fomento; asignar recursos para constituir fondos especiales de fomento a actividad económica; o establecer tasas de interés diferenciadas, entre otros (Capítulo Segundo: Prohibiciones).

En la exposición de motivos del Proyecto de Ley de Presupuesto Público para el año 2023 se explica las medidas de protección social para el alivio de la pobreza como el uso del Fondo de Estabilización de los Precios de los Combustibles (FEPC) y el Fondo de Inclusión Social Energético (FISE) (página 27), recursos que están incluidos en el proyecto de Ley de Presupuesto pero cuyo detalle es determinado posteriormente por el Ministerio de Energía y Minas.

El Marco Macroeconómico Multianual 2023 – 2026 en el Recuadro n.º 7: Medidas para mitigar el impacto de la inflación (páginas 78- 80) explica las medidas tributarias, de gasto y uso de fondos durante el 2022, su concordancia con las recomendaciones del FMI y sus resultados. Para el 2023 se contempla continuar con algunas de dichas medidas.

No existen partidas presupuestales o montos predeterminadas desde el presupuesto público a favor de empresas públicas y de tratamiento empresarial para el financiamiento de su gasto corriente (planilla, gastos operativos, etc.). Las empresas públicas y de tratamiento empresarial se rigen a lo establecido en el Título V del Decreto Legislativo 1440.

Sin embargo, el proyecto de ley de presupuesto contempla transferencias desde el presupuesto público para las empresas y entidades de tratamiento empresarial que ejecutan proyectos o programas de inversión pública nacional, regional o local como los que se establecen en el Artículo 14 y 16 del Proyecto de Ley

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:

Proyecto de Ley de Presupuesto Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/PL_Presupuesto_SP_2023.pdf

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Exposición de Motivos del Proyecto de Ley de Equilibrio Financiero del Presupuesto del Sector Público para el Año Fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Equilibrio_Financiero_2023.pdf

Exposición de Motivos del Proyecto de ley de Endeudamiento del Sector Público para el Año Fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Endeudamiento_2023.pdf

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Estrategia de Gestión Integral de Activos y Pasivos 2022 – 2025

https://cdn.www.gob.pe/uploads/document/file/2640016/EGIAP_2022_2025.pdf.pdf?v=1640189174

Comment:

En la página 125 del Marco Macroeconómico Multianual se presenta el Cuadro de Activos financieros del Sector Público No Financiero (SPNF) a junio de 2022, fecha de referencia para la elaboración del MMM que sustenta el proyecto de Ley de Presupuesto 2023 que es presentado en agosto 2022.

Cabe destacar que si bien la Exposición de Motivos del Proyecto de Ley de Equilibrio Financiero del Presupuesto del Sector Público para el Año Fiscal 2023 y la Exposición de Motivos del Proyecto de ley de Endeudamiento del Sector Público para el Año Fiscal 2023 hacen referencia a la Estrategia de Gestión Integral de Activos y Pasivos 2022 – 2025, dicho documento no cuenta con un listado exhaustivo de los activos financieros proyectados al año 2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all financial assets.

Comments: Se presenta un cuadro consolidado de activos financieros en el MMM la respuesta debería ajustarse correspondientemente.

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, no se pudo identificar evidencias para sostener un cambio de respuesta. Efectivamente, tal como lo indica, la información aportada en el MMM tiene fecha de corte junio de 2022, con lo cual no cumple con los requisitos para ser considerada en esta pregunta, dado que se requiere información por el período fiscal completo (2023). IBP está de acuerdo con la respuesta del equipo investigador. Se mantiene la respuesta actual de "D".

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:

Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/PL_Presupuesto_SP_2023.pdf

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Exposición de Motivos del Proyecto de Ley de Equilibrio Financiero del Presupuesto del Sector Público para el Año Fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Equilibrio_Financiero_2023.pdf

Exposición de Motivos del Proyecto de ley de Endeudamiento del Sector Público para el Año Fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Endeudamiento_2023.pdf

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Estrategia de Gestión Integral de Activos y Pasivos 2022 – 2025
https://cdn.www.gob.pe/uploads/document/file/2640016/EGIAP_2022_2025.pdf.pdf?v=1640189174

Comment:

La información sobre los activos no financieros no está disponible en el Proyecto de Ley ni ninguno de los documentos de sustento

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:

Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/PL_Presupuesto_SP_2023.pdf

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Exposición de Motivos del Proyecto de Ley de Equilibrio Financiero del Presupuesto del Sector Público para el Año Fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Equilibrio_Financiero_2023.pdf

Exposición de Motivos del Proyecto de ley de Endeudamiento del Sector Público para el Año Fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Endeudamiento_2023.pdf

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Estrategia de Gestión Integral de Activos y Pasivos 2022 – 2025
https://cdn.www.gob.pe/uploads/document/file/2640016/EGIAP_2022_2025.pdf.pdf?v=1640189174

Comment:

La información de los atrasos de gastos (arrears) o gastos comprometidos pero no pagados, no son incorporados en el Proyecto de Ley ni documentos de sustento.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

El Marco Macroeconómico Multianual 2023-2026 incluye la sección 7.2.2.1. Pasivos contingentes explícitos, los pasivos contingentes que se materializaron en los últimos años (páginas 137 - 146)
La sección 7.2.2.2 Garantías del Gobierno Nacional entregadas en el marco de la pandemia de la COVID-19 (146 - 152) incluye información sobre garantías y posibles contingencias para el año fiscal.
El Cuadro Clasificación de la Página 130 explica qué se considera pasivo contingente y garantías

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time

horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

El Marco Macroeconómico Multianual 2023-2026 incluye la sección 6.4. Financiamiento, en donde se explica la situación del déficit fiscal y las proyecciones de deuda pública para su financiamiento (páginas 115 - 125)
En la sección 6.5. Reglas fiscales para la formulación del presupuesto del sector público, en donde se explica el retorno paulatino de las reglas fiscales, entre ellas la regla de deuda, para asegurar un manejo prudente de las finanzas públicas (página 126 - 127)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: core elements are not included such as the projections for 10 years or demographic assumptions.

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota y agradece el comentario del revisor. Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión, se determina que no están dado los elementos para sostener una calificación "B". Si bien hay información sobre proyección de la deuda hasta el 2050, la información esencial debe cubrir incluir suposiciones macroeconómicas y demográficas utilizadas y una discusión de las implicaciones fiscales y los riesgos resaltados por las proyecciones. También nótese que si bien existen otras proyecciones están solo cubren hasta 2026. En este sentido, en consistencia con la metodología, se ajusta la calificación de "B" a "C".

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive

donor assistance.

Answer:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

La sección D. Donaciones y Transferencias (página 39) y la sección III.2.3 Incentivos Presupuestarios (página 113 - 116) de la Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2023 presentan información general y poco detallada de los ingresos por donaciones.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3378367-marco-macroeconomico-multianual-2023-2026>

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

El Recuadro n.º 9 : Gastos tributarios en el Perú (paginas 97 a 100) y la sección 10..2 Relación de Principales Gastos Tributarios 2023 (páginas 212 - 2015) de la Exposición de Motivos del Marco Macroeconómico Multianual 2023 - 2026 incluyen información de los principales gastos tributarios.

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:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

En la sección E. Recursos Determinados (páginas 39 - 40) de la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023 se presenta información sobre los recursos determinados que comprende los fondos públicos provenientes principalmente de impuestos cuyos ingresos de acuerdo a la normatividad vigente se destinan al financiamiento de determinados gastos, tales como el Canon y Sobre canon, Regalías, Rentas de Aduanas y Participaciones entre otros.

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:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

En la sección Presentación (páginas 1 a 4) de la Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2023 se presenta un resumen de las intervenciones priorizadas en el Presupuesto acorde con los objetivos económicos y sociales del Gobierno.

En el Capítulo V Análisis Costo Beneficio (páginas 125 a 142) se detalla las acciones y montos destinados para las intervenciones priorizadas para el año 2023

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:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Programación Multianual del Presupuesto 2022 - 2024

<https://www.gob.pe/institucion/mef/informes-publicaciones/2545440-informe-de-programacion-multianual-2022-2024>

Programación Multianual y Gestión de Inversiones

<https://ofi5.mef.gob.pe/brechas/Index/Index>

Comment:

La Exposición de Motivos del Proyecto de Ley del Presupuesto Público para el año fiscal 2023 incluye menciones a la Programación Multianual y Gestión de Inversiones y a la Programación Multianual del Presupuesto 2022 - 2024 (publicada en diciembre del 2021), que pueden consultarse de manera separada.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Nonfinancial data can include information on:

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

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

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

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

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

Answer:

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

Source:

Proyecto de Ley de Presupuesto Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/PL_Presupuesto_SP_2023.pdf

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

El proyecto de ley de Presupuesto Público para el año 2023 y documentos de respaldo no presentan datos no financieros sobre insumos a ser adquiridos en el año fiscal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

En el Capítulo III El Presupuesto por Resultados para el Año Fiscal 2023 de la Exposición de Motivos del Proyecto de Ley (páginas 81 - 119) se incluye información sobre el presupuesto por resultados así como el seguimiento del desempeño del presupuesto por resultados y las metas programadas para el año 2023 para los principales programas

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:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publico/sectr_publico/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

En el Capítulo III El Presupuesto por Resultados para el Año Fiscal 2023 de la Exposición de Motivos del Proyecto de Ley (páginas 81 - 119) se incluye información sobre el presupuesto por resultados así como el seguimiento del desempeño del presupuesto por resultados y las metas programadas para el año 2023 para los principales programas

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

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

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a

narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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

Source:

Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023
https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

Comment:

El Capítulo V Análisis Costo Beneficio (páginas 125 - 142) de la Exposición de Motivos del Proyecto de Ley de Presupuesto Público para el año fiscal 2023 contiene las principales intervenciones en el marco de los objetivos planteados para el alivio a la pobreza y la reducción de brechas.

En el Capítulo III El Presupuesto por Resultados para el Año Fiscal 2023 de la Exposición de Motivos del Proyecto de Ley (páginas 81 -119) se incluye información sobre el presupuesto por resultados cuyos programas están directamente vinculados con la reducción de brechas y el alivio a la pobreza.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Resolución Directoral N.º 0005-2022-EF/50.01 (19 de febrero de 2022)
Aprueban la Directiva N.º 0002-2022-EF/50.01 Directiva de Programación Multianual Presupuestaria y Formulación Presupuestaria así como sus Anexos Guía y Fichas
<https://www.gob.pe/institucion/mef/normas-legales/2758928-0005-2022-ef-50-01>

Comment:

La Directiva de Programación Multianual Presupuestaria y Formulación Presupuestaria incluye los cronogramas y plazos para la entrega de documentos por parte de las entidades del Gobierno Nacional, Regional y Local así como las Entidades de Tratamiento Empresarial

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

Answer:

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

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Política Monetaria - Banco Central de Reserva del Perú

<https://www.bcrp.gob.pe/politica-monetaria.html>

Notas Informativas del Programa Monetario

<https://www.bcrp.gob.pe/politica-monetaria/notas-informativas-del-programa-monetario.html>

Reporte de Inflación

<https://www.bcrp.gob.pe/publicaciones/reporte-de-inflacion.html>

Reporte de Inflación 18 de marzo 2022

<https://www.bcrp.gob.pe/docs/Publicaciones/Reporte-Inflacion/2022/marzo/reporte-de-inflacion-marzo-2022.pdf>

Comment:

La información se encuentra disponible en el Informe de actualización de Proyecciones Macroeconómicas 2022-2025

Nominal GDP level: Página 116 y 117 / Cuadro 1 y Cuadro 2

Inflation rate: Página 116 / Cuadro 1

Real GDP growth; Página 116 / Cuadro 1

Interest rates: La tasa de interés de referencia - instrumento de la política monetaria - es mencionada en el Informe de actualización como parte del análisis del contexto internacional y local pero el mayor detalle se encuentra en el Reporte de Inflación y en las Notas Informativas del Programa Monetario, que son fuente de información para la elaboración del Informe de Actualización

La política monetaria es dirigida por el Banco Central de Reserva del Perú (BCRP), un organismo autónomo del Poder Ejecutivo. La tasa de interés de referencia es publicada en forma periódica por el BCRP como parte del programa monetario a través de las Notas Informativas y el Reporte de

Inflación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

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

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

La información de ingresos y su vinculación con las políticas públicas se encuentra disponible en el Informe de actualización de Proyecciones Macroeconómicas 2022-2025 sección 3.3 Gastos (página 89 a 100)

- *Discusión de las políticas y prioridades de gastos: Resumen en la página 89 y discusión a lo largo de las páginas 89 a 100*
- *Una estimación de gastos totales: Cuadros 12 y 13 – página 122*

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

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

Source:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

La información de ingresos y su vinculación con las políticas públicas se encuentra disponible en el Informe de actualización de Proyecciones Macroeconómicas 2022-2025 sección 3.2 Ingresos (página 79 a 88)

- Discusión de las políticas y prioridades de ingresos: Resumen en la página 79 y discusión a lo largo de las páginas 79 a 88)
- Una estimación de ingresos totales: Cuadros 80 y 81

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:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

La información se encuentra disponible en el Informe de actualización de Proyecciones Macroeconómicas 2022-2025 sección 3.4 Financiamiento (páginas 101 – 112) y 3.5 Proyecciones Determinísticas y Estocásticas de la Deuda Pública (páginas 113 – 115)

• Monto de préstamos nuevos netos necesarios para el próximo año presupuestario: Cuadros 16 y 17 (Página 124)

• Monto total de la deuda del gobierno central al final del próximo año presupuestario: Cuadros 18 y 19 (Página 125)

• Pagos de intereses de la deuda pendiente para el próximo año presupuestario: Cuadro 20 (Página 126).

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:

Informe de actualización de Proyecciones Macroeconómicas 2022-2025

<https://www.gob.pe/institucion/mef/informes-publicaciones/2942577-informe-de-actualizacion-de-proyecciones-macroeconomicas-2022-2025>

Comment:

La información de ingresos y su vinculación con las políticas públicas se encuentra disponible en el Informe de actualización de Proyecciones Macroeconómicas 2022-2025 sección 3.3 Gastos (página 89 a 100) y Cuadros 12 y 13 (página 122)

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:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023 y anexos en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101158&lang=es-ES&view=article&id=7596

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://www.mef.gob.pe/es/por-instrumento/ley/30288-ley-31638/file>

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

https://www.mef.gob.pe/contenidos/presu_publ/anexos/ppto2023/Anexo_1.PDF

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

https://www.mef.gob.pe/contenidos/presu_publ/anexos/ppto2023/Anexo_3.PDF

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

https://www.mef.gob.pe/contenidos/presu_publ/anexos/ppto2023/Anexo_4.PDF

Comment:

La información se encuentra disponible en los anexos de la Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023, Anexos 1, Anexo 3 y Anexo 4

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:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023 y anexos en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101158&lang=es-ES&view=article&id=7596

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://www.mef.gob.pe/es/por-instrumento/ley/30288-ley-31638/file>

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

https://www.mef.gob.pe/contenidos/presu_publ/anexos/ppto2023/Anexo_1.PDF

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

https://www.mef.gob.pe/contenidos/presu_publ/anexos/ppto2023/Anexo_3.PDF

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

https://www.mef.gob.pe/contenidos/presu_publ/anexos/ppto2023/Anexo_4.PDF

Comment:

La información se encuentra disponible en los anexos de la Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023, Anexos 1, Anexo 3 y Anexo 4

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023 y anexos en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101158&lang=es-ES&view=article&id=7596

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://www.mef.gob.pe/es/por-instrumento/ley/30288-ley-31638/file>

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

https://www.mef.gob.pe/contenidos/presu_publ/anexos/ppto2023/Anexo_5.PDF

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

https://www.mef.gob.pe/contenidos/presu_publ/anexos/ppto2023/Anexo_8.PDF

Comment:

La información se encuentra disponible en los anexos de la Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023, Anexos 5 y Anexo 8

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: It seems that budget programs only cover about 45% of the total spending. See the following sentence in page 82 "Para el año fiscal 2023, considerando todas las genéricas de gasto, la asignación en esta categoría presupuestal asciende a 44,9% "

Government Reviewer

Opinion: Agree

IBP Comment

Durante una verificación de coherencia del IBP, para garantizar la coherencia metodológica y entre países, y en consulta con el equipo de investigación, no se pudo identificar ninguna evidencia que respalde un cambio en la respuesta. Es decir, no se encontró la mencionada referencia de la página 82 en los documentos del Presupuesto Aprobado. Por favor, observe que, según se explica en la Guía del Cuestionario Open Budget en español, "La Pregunta 60 indaga si las estimaciones de gastos en el Presupuesto Aprobado se presentan por programa. No existe una definición estándar para el término 'programa'; el significado puede variar de un país a otro. Sin embargo, para responder a este cuestionario, los investigadores deberían entender el término 'programa' como cualquier nivel de detalle desglosado más allá de una unidad administrativa, como un ministerio o departamento." Los Anexos 5 y 8 del EB describen el gasto por "pliegos", "programa" y "actividades", que son los desgloses del ministerio o departamento. IBP está de acuerdo con la respuesta del investigador. Se mantiene la respuesta actual de "A".

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:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023 y anexos en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101158&lang=es-ES&view=article&id=7596

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://www.mef.gob.pe/es/por-instrumento/ley/30288-ley-31638/file>

Comment:

La información se encuentra disponible en el artículo 2 de la Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

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:

c. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

Source:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023 y anexos en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101158&lang=es-ES&view=article&id=7596

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://www.mef.gob.pe/es/por-instrumento/ley/30288-ley-31638/file>

Anexo C - Ingresos del Gobierno Nacional, Gobierno Regionales y Gobiernos Locales para el año fiscal 2023

https://www.mef.gob.pe/contenidos/presu_publ/anexos/ppto2023/Anexo_C_Ingresos.PDF

Comment:

La información agregada de los Recursos Ordinarios se encuentra disponible en el artículo 2 de la Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023. En el Anexo C de detallan los ingresos no tributarios (Recursos Directamente Recaudados, Recursos por Operaciones de Crédito, Donaciones y Transferencias, Recursos Determinados por Canon, Regalías y otros).

No se presenta información detalladas para los Recursos Ordinarios (ingresos tributarios y contribuciones)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Comments: en la pagina 35 de la Exposición de Motivos del Proyecto de ley de Presupuesto del año 2023 se muestra un detalla de los ingresos por Recursos Ordinarios. En el siguiente link se presenta la informacion

https://www.mef.gob.pe/contenidos/presu_publ/sectr_publ/proye_2023/EM_PL_Presupuesto_SP_2023.pdf

IBP Comment

IBP agradece y toma nota del comentario del revisor. Se aclara que el enlace aportado pertenece al Proyecto de ley de Presupuesto del año 2023, y en esta pregunta se examina la información del Presupuesto Aprobado [Ley N° 31638 - Presupuesto del Sector Público para el Año Fiscal 2023]. En este sentido no se puede utilizar la información aportada para responder a esta pregunta, dado que no corresponde al documento evaluado. En consecuencia, se confirma la evaluación del investigador y se mantiene la respuesta "C". De igual forma se resalta, que, como regla general, para contestar esta pregunta, es necesario registrarse por las categorías establecidas en el Manual de Estadísticas Financieras Gubernamentales 2014 del FMI, página 88 del documento, página 112 del PDF. <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf> Para que se considere

una fuente de ingresos fiscal individual y no simplemente una categoría, el impuesto enumerado debe estar en el 4º nivel (por ejemplo, "Impuesto sobre la renta de las personas físicas" y no simplemente "Impuesto sobre la renta"). Por otra parte, en el caso de los ingresos no fiscales, la fuente de ingresos enumerada debe estar en el 2º nivel (por ejemplo, "Cotizaciones sociales" sería una fuente de ingresos individual, o bien, "Subvenciones") Para una clasificación en "Otros ingresos", la fuente de ingresos enumerada debe estar al menos en el 3er nivel (por ejemplo, "Rentas de la propiedad", "Ventas de bienes y servicios", "Multas, sanciones y confiscaciones" se califican como fuentes de ingresos individuales dentro de la categoría "otros").

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:

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023 y anexos en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101158&lang=es-ES&view=article&id=7596

Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023

<https://www.mef.gob.pe/es/por-instrumento/ley/30288-ley-31638/file>

Ley N° 31639 - Equilibrio Financiero del Presupuesto del Sector Público para el Año Fiscal 2023

<https://www.mef.gob.pe/es/por-instrumento/ley/30290-ley-n-31639/file>

Ley N° 31640 - Endeudamiento del Sector Público para el Año Fiscal 2023

<https://www.mef.gob.pe/es/por-instrumento/ley/30293-ley-n-31640/file>

Portal de Transparencia Económica – Deuda Pública

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

Comment:

La información se encuentra disponible en:

- el monto de préstamos nuevos netos durante el año presupuestario; Artículo 2 de Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023 referida a Recursos por Operaciones Oficiales de Crédito y Artículo 1. 3. de la Ley N° 31639 - Equilibrio Financiero del Presupuesto del Sector

Público para el Año Fiscal 2023.

• total de la deuda pendiente al final del año presupuestario; La información no está disponible en la Ley de Presupuesto y leyes complementarias, pero puede ser consultada en el Portal de Transparencia Económica, módulo de Deuda Pública

• los pagos de intereses de la deuda pendiente para el año presupuestario. El Artículo No 1 la Ley N° 31638.- Presupuesto del Sector Público para el Año Fiscal 2023 presenta la información sobre el gasto en servicio de deuda que incluye intereses, pero no existe información desagregada, pero puede ser consultada en el Portal de Transparencia Económica, módulo de Deuda Pública

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:

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

Source:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)

<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:

La información se encuentra disponible en la Guía de Orientación al Ciudadano del Presupuesto Público 2022

- gastos e ingresos totales (página 7);
- las principales iniciativas de las políticas en el presupuesto (páginas 11 a 16);
- el pronóstico macroeconómico sobre el que se basa el presupuesto; (página 6) y en la presentación disponible en la página web Guía de Orientación al Ciudadano del Presupuesto Público 2022 (Sección Conoce más – Material Informativo)
- la información de contacto para el seguimiento por parte de los ciudadanos (página 30) y en la página web Guía de Orientación al Ciudadano del Presupuesto Público 2022 (Sección: Coméntanos qué quisieras saber sobre el Presupuesto Público 2022)

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:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:

Nota de Prensa

MEF elabora la Guía de Orientación al Ciudadano para conocer la Ley de Presupuesto del Sector Público del 2022 (6 de enero del 2022)

<https://www.gob.pe/institucion/mef/noticias/574284-mef-elabora-la-guia-de-orientacion-al-ciudadano-para-conocer-la-ley-de-presupuesto-del-sector-publico-del-2022>

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Diario Oficial El Peruano

<https://elperuano.pe/noticia/136880-gestion-publica-mef-transparenta-alcances-de-la-ley-del-presupuesto-publico-2022>

Twitter - Ministerio de Economía y Finanzas

https://twitter.com/MEF_Peru/status/1479097518730395656

Facebook - Ministerio de Economía y Finanzas

https://www.facebook.com/photo.php?fbid=248205300771685&set=pb.100067466511025.-2207520000.&type=3&locale=es_LA

Comment:

La Guía de Orientación al Ciudadano del Presupuesto Público 2022 es difundida a través de la Plataforma Única Digital del Estado Peruano, la página web del Ministerio de Economía y Finanzas y un portal dedicado exclusivamente al Presupuesto Público 2022; el Diario Oficial El Peruano y las redes sociales del Ministerio Economía y Finanzas

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Página web de la Guía de Orientación al Ciudadano del Presupuesto Público 2022
<https://www.mef.gob.pe/guia-presupuesto-publico-2022/>

Guía de Orientación al Ciudadano del Presupuesto Público 2022
https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:

No existe un mecanismo previo para consultar sobre las necesidades de información de los ciudadanos previa a la publicación de la Guía de Orientación al Ciudadano del Presupuesto Público 2022

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

Guía de Orientación al Ciudadano del Proyecto de Ley de Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orientacion_ciudadano_PL2022.pdf

Nota de Prensa

El MEF publica la Guía de Orientación al Ciudadano sobre el Proyecto de Ley del Presupuesto del Sector Público del 2022

<https://www.gob.pe/institucion/mef/noticias/545023-el-mef-publica-la-guia-de-orientacion-al-ciudadano-sobre-el-proyecto-de-ley-del-presupuesto-del-sector-publico-del-2022>

Guía de Orientación al Ciudadano del Presupuesto Público 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/guia_orient_ciudadano_2022_281221.pdf

Comment:

La Guía de Orientación al Ciudadano del Presupuesto Público 2022 tiene dos versiones: cuando se presenta el proyecto de Ley del Presupuesto Público (publicada el 14 de octubre de 2021) y posterior a ser aprobado por el Congreso (publicada el 6 de enero del 2022)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Comments: according to reviewer explanation the budget citizen guide is published for two stages of the budget process: presentacion del proyecto y aprobacion

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Comments: Respecto al presupuesto 2022 se publico para las etapas de formulación y promulgación

IBP Comment

IBP agradece y toma nota de los comentarios de los revisores. Para la OBS 2023, se considera la versión del CB para el Aprobado 2022 (dado que el CB para el Presupuesto Aprobado (EB) 2023 fue publicado posterior a la fecha de corte). El Presupuesto Ciudadano de la Propuesta de presupuesto 2023 para ser considerado disponible debió ser publicado mientras la Propuesta era estudiada por la legislatura - entre el 26 de Agosto (cuando se presentó a la legislatura) y el 30 de noviembre de 2022. Dado que ese no fue el caso se considera que no hubo versión ciudadana de la Propuesta 2023 y para la propuesta no podemos mirar atrás un año fiscal (esta excepción solo aplica para la versión del aprobado, 31 de diciembre de 2022.) En consistencia con CB-1, EBP-8 y EB-08, corresponde la calificación "C" en base a la disponibilidad de un Presupuesto Ciudadano para el Presupuesto Aprobado.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Reportes de Seguimiento Mensual

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Reportes de Seguimiento Mensual – Enero 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/Reporte_Presupuesto_012022.pdf

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Informe Trimestral de Reglas Fiscales de Gasto – I Trimestre 2022

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_I_Trim2022.pdf

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Comment:

El Reporte de Seguimiento Mensual del Presupuesto presenta una revisión de la asignación y ejecución del Gasto no Financiero (gasto que no incluye servicio de la deuda) para los distintos niveles de gobierno. Por ejemplo, ver Reporte para el mes de Enero donde la información está distribuida por gobierno nacional, regionales y locales.

El Informe Trimestral de Reglas Fiscales del Gasto presenta un resumen de los indicadores fiscales, como el resultado económico del Sector Público No Financiero, los ingresos y gastos no financieros del Gobierno General, el resultado primario de las empresas públicas no financieras, y el saldo de la deuda pública del Sector Público No Financiero para el trimestre en curso; así como el avance en el cumplimiento de las reglas macrofiscales para 2022. Por ejemplo, en el Informe del I Trimestre 2022 se presenta información de Ingresos tributarios y no tributarios (páginas 6 y 7); gastos no financieros (páginas 7 a 9) y la deuda pública (páginas 9 y 10)

En el Portal de Transparencia Económica puede revisarse información sobre la ejecución presupuestal por clasificación administrativa, económica y funcional

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Reportes de Seguimiento Mensual

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Reportes de Seguimiento Mensual – Enero 2022

https://www.mef.gob.pe/contenidos/presu_publ/documentac/Reporte_Presupuesto_012022.pdf

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Informe Trimestral de Reglas Fiscales de Gasto – I Trimestre 2022

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_I_Trim2022.pdf

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Comment:

El Reporte de Seguimiento Mensual del Presupuesto presenta una revisión de la asignación y ejecución del Gasto no Financiero (gasto que no incluye servicio de la deuda) para los distintos niveles de gobierno. Por ejemplo, ver Reporte para el mes de Enero donde la información está distribuida por gobierno nacional, regionales y locales.

El Informe Trimestral de Reglas Fiscales del Gasto presenta un resumen de los indicadores fiscales, como el resultado económico del Sector Público No Financiero, los ingresos y gastos no financieros del Gobierno General, el resultado primario de las empresas públicas no financieras, y el saldo de la deuda pública del Sector Público No Financiero para el trimestre en curso; así como el avance en el cumplimiento de las reglas macrofiscales para 2022. Por ejemplo, en el Informe del I Trimestre 2022 se presenta información de Ingresos tributarios y no tributarios (páginas 6 y 7); gastos no financieros (páginas 7 a 9) y la deuda pública (páginas 9 y 10)

En el Portal de Transparencia Económica puede revisarse información sobre la ejecución presupuestal por clasificación administrativa, económica y funcional

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

Reportes de Seguimiento Mensual

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Comment:

La información actualizada del gasto por programas (pliegos y unidades ejecutoras) no se encuentra disponibles en los Reportes de Seguimiento Mensual ni en los Informes Trimestrales de Reglas Fiscales de Gasto.

Sin embargo, esta información puede ser consultada a través del Portal de Transparencia Económica con actualización mensual y diaria.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

Comments: Check my comments on question 153. It seems the program classification covers less than two thirds of total spending.

Government Reviewer

Opinion: Agree

IBP Comment

Durante una verificación de coherencia del IBP, para garantizar la coherencia metodológica y entre países, y en consulta con el equipo de investigación, no se pudo identificar ninguna evidencia que respalde un cambio en la respuesta. Por favor, observe que, según se explica en la Guía del Cuestionario Open Budget en español, "La Pregunta 60 indaga si las estimaciones de gastos en el Presupuesto Aprobado se presentan por programa. No existe una definición estándar para el término 'programa'; el significado puede variar de un país a otro. Sin embargo, para responder a este cuestionario, los investigadores deberían entender el término 'programa' como cualquier nivel de detalle desglosado más allá de una unidad administrativa, como un ministerio o departamento." IBP está de acuerdo con la respuesta del equipo investigador. Se mantiene la respuesta actual de "A".

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:

Reportes de Seguimiento Mensual

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Comment:

Los Informes de Seguimiento Mensual y los Informes Trimestrales de Reglas Fiscales no presentan información detallada del gasto según Presupuesto Institucional de Apertura (PIA) aprobado por la Ley de Presupuesto, ni del Presupuesto Institucional Modificado (PIM).

Sin embargo, esta información se puede encontrar detallada y actualizada diariamente o mensualmente en el Portal de Transparencia Económica

Cabe destacar que los Informes Trimestrales de Reglas Fiscales presentan cuadros comparativos respecto a ingresos y gastos ejecutados de periodos anteriores y el periodo actual, pero no necesariamente con lo aprobado en la ley de presupuesto

Peer Reviewer

Opinion: I choose not to review this question

Comments: It should be clarified if these publications mentioned by the researcher can be considered as an In-year-report.

Government Reviewer

Opinion: Agree

IBP Comment

Se toma nota y agradece el comentario del revisor. Favor tomar en cuenta que de acuerdo a la respuesta aportada en IYRs-1: El Reporte de Seguimiento Mensual del Presupuesto presenta una revisión acerca de la asignación y ejecución del Gasto no Financiero (gasto que no incluye servicio de la deuda) para los distintos niveles de gobierno. Como información complementaria, se está considerando el Informe de Seguimiento de Reglas Macrofiscales que es una herramienta de responsabilidad fiscal que presenta el grado de avance respecto del cumplimiento de las reglas macrofiscales para el Sector Público No Financiero y contiene un análisis de la evolución, al cierre del trimestre respectivo, de las principales cuentas macrofiscales correspondientes a Ingresos, Gastos, Pago de Intereses, Resultado Primario de Empresas Públicas No Financieras y Deuda Pública. Se hace presente que efectivamente los Informes Trimestrales de Reglas Fiscales de Gasto, presentan en la tabla de Ingresos del Gobierno General, una comparación con el mismo período del año anterior. De igual manera, es posible encontrar esta información en más detalle dentro de la plataforma de consulta amigable.

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:

Reportes de Seguimiento Mensual

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Informe Trimestral de Reglas Fiscales de Gasto – I Trimestre 2022

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_I_Trim2022.pdf

Comment:

La información se encuentra disponible en el Informe Trimestral de Reglas Fiscales. Por ejemplo el Informe del I Trimestre 2022 presenta en la página 6 los Ingresos del Gobierno General (ingresos tributarios y no tributarios)

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:

Reportes de Seguimiento Mensual

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Informe Trimestral de Reglas Fiscales de Gasto – I Trimestre 2022

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_I_Trim2022.pdf

Comment:

La información se encuentra disponible en el Informe Trimestral de Reglas Fiscales. Por ejemplo el Informe del I Trimestre 2022 presenta en la página 6 los Ingresos del Gobierno General en donde se detallan los ingresos tributarios y no tributarios.

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:

Reportes de Seguimiento Mensual

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102685&lang=es-ES&view=article&id=6673

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Comment:

La información se encuentra disponible en el Informe Trimestral de Reglas Fiscales. Por ejemplo el Informe del I Trimestre 2022 presenta en la página 6 los Ingresos del Gobierno General en donde se detallan los ingresos tributarios y no tributarios y se compara el periodo actual con el periodo anterior

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:

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Modulo Deuda Pública

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

Comment:

El Informe Trimestral de Reglas Fiscales contiene información de la Deuda Pública y el seguimiento de las reglas fiscales respecto a la deuda pública y deficit fiscal del sector público no financiero.

Así mismo, la información sobre el servicio de deuda y tasas de interés actualizada para los próximos años se encuentra disponible en el Portal de Transparencia Económica - Modulo Deuda Pública desde el año 2001 en adelante y se actualiza trimestralmente

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:

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

Source:

Informe Trimestral de Reglas Fiscales de Gasto

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Modulo Deuda Pública

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

Comment:

El Informe Trimestral de Reglas Fiscales contiene información de la Deuda Pública y el seguimiento de las reglas fiscales respecto a la deuda pública y deficit fiscal del sector público no financiero.

Así mismo, la información sobre el servicio de deuda y tasas de interés actualizada para los próximos años se encuentra disponible en el Portal de Transparencia Económica - Modulo Deuda Pública desde el año 2001 en adelante y se actualiza trimestralmente

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2023_2026.pdf

Informe de actualización de Proyecciones Macroeconómicas 2022-2025
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2022_2025.pdf

Comment:

La sección 5. Proyecciones Macroeconómicas (páginas 22 – 71) del Marco Macroeconómico Multianual 2023 - 2026 (MMM 2023 - 2026) incluye información narrativa de los cambios producidos en la economía mundial y local, así como las actualizaciones de las proyecciones de los principales indicadores presentados en el Informe de Actualización de Proyecciones Macroeconómicas 2022 -2025 (abril del 2022).denominado por las siglas IAPM a lo largo de la sección 5.

Por ejemplo,

La página 22 del MMM 2023 - 2026 incluye un análisis y cuadro comparativo del Crecimiento Global con las cifras proyectadas en el IAPM y las actualizadas a través del MMM.

La página 34 del MMM 2023 - 2026 incluye un cuadro comparativo de los Términos de Intercambio y Precios de Materias Primas con las cifras proyectadas en el IAPM y las actualizadas a través del MMM

La página 40 inicia con una explicación sobre le Panorama Local (Sección 5.2) y la reducción de la proyección del PBI respecto a lo calculado en el IAPM

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión, se determina que no están dado los elementos para sostener una calificación "B". Dado que no se evidencia información sobre las cifras inicialmente contempladas, versus aquellas revisadas para todos los ítems de las proyecciones macroeconómicas, por ejemplo no se encuentra información sobre tasas de interés para 2023. En este sentido, en consistencia con la metodología, se ajusta la calificación de "A" a "B".

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:

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2023_2026.pdf

Informe Trimestral de Reglas Fiscales de Gasto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022
https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2022.pdf

Comment:

El Marco Macroeconómico Multianual 2023 - 2026 en las páginas 101 - 105 de la sección 6.3 Gasto se hace una explicación de las diferencias respecto a las proyecciones de gasto e inversión pública de la Ley de Presupuesto 2022 y la situación a junio 2022.

El Informe Trimestral de Reglas Fiscales al II Trimestre 2022 presenta la información del gasto al II Trimestre y la compara con periodos anteriores (páginas 7 - 9)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Informe Trimestral de Reglas Fiscales de Gasto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=102386&lang=es-ES&view=article&id=3925

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2022.pdf

Comment:

El Marco Macroeconómico Multianual 2023 -2026 incluye información del gasto sólo a nivel de clasificación económica (sección 6.3. Gastos, páginas 101 - 114)

Sin embargo, el gasto por clasificación económica, administrativa y funcional es posible ser consultada en el Portal de Transparencia Económica

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Economic classification

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica

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

Comment:

El Marco Macroeconómico Multianual 2023 -2026 incluye información del gasto sólo a nivel de clasificación económica (sección 6.3. Gastos, páginas 101 - 114)

Sin embargo, el gasto por clasificación económica, administrativa y funcional es posible ser consultada en el Portal de Transparencia Económica

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically

coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

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

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Consulta Amigable del Portal de Transparencia Económica del Ministerio de Economía y Finanzas Portal de Transparencia Económica
<http://www.mef.gob.pe/es/seguimiento-de-la-ejecucion-presupuestal-consulta-amigable>

Comment:

El Marco Macroeconómico Multianual 2023 -2026 no incluye información actualizada del gasto por pliegos o unidades ejecutoras.

Sin embargo, esta información es posible ser consultada en el Portal de Transparencia Económica

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:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/MMM_2023_2026.pdf

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022
https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2022.pdf

Informe de actualización de Proyecciones Macroeconómicas 2022-2025
https://www.mef.gob.pe/contenidos/pol_econ/marco_macro/IAPM_2022_2025.pdf

Comment:

Las páginas 86 - 92 de la sección 6.2 Ingresos contiene información general que compara las proyecciones establecidas para el año 2022 para la elaboración del Presupuesto 2022 así como en el Informe de Actualización de Proyecciones Macroeconómicas 2022 - 2025 (denominado IAMP). Por ejemplo, en la página 86 se incluye un cuadro compartivo entre los supuestos macroeconómicos del IAMP y el MMM que sustentan los cambios esperados en el Ingreso del gobierno central

En el Informe de Seguimiento de las Reglas Macro Fiscales del II Trimestre 2022 (páginas 4 a 7) se presentan las comparaciones del Ingreso del trimestre frene a periodos anteriores.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022
https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2022.pdf

Comment:

El Marco Macroeconómico Multianual 2023-2026 incluye información actualizada del ingreso tributario y no tributario (sección 6.2. Ingresos, páginas 86 - 100 y cuadro 8 y 9 página 198).

El Informe de Seguimiento de las Reglas Macro Fiscales para el II Trimestre 2022 también presenta información de ingresos tributarios y no tributarios (páginas 4 - 7)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Informe de Seguimiento de las Reglas Macro Fiscales - II Trimestre 2022

https://www.mef.gob.pe/contenidos/pol_econ/Reporte_Fiscal/Informe_Trimestral_de_Reglas_Fiscales_II_Trim2022.pdf

Comment:

La información se presenta de manera general en el Marco Macroeconómico Multianual 2023 - 2026 (Cuadros 8 y 9 de la página 198).

El Informe de Seguimiento de las Reglas Macro Fiscales del II Trimestre 2022 (página 5) presenta mayores detalles de los ingresos tributarios y no tributarios

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, y tras una nueva revisión de la información aportada para esta pregunta, se ha determinado lo siguiente: Como regla general, para contestar esta pregunta, es necesario registrarse por las categorías establecidas en el Manual de Estadísticas Financieras Gubernamentales 2014 del FMI, página 88 del documento, página 112 del PDF. <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf> Para que se considere una fuente de ingresos fiscal individual y no simplemente una categoría, el impuesto enumerado debe estar en el 4º nivel (por ejemplo, "Impuesto sobre la renta de las personas físicas" y no simplemente "Impuesto sobre la renta"). Por otra parte, en el caso de los ingresos no fiscales, la fuente de ingresos enumerada debe estar en el 2º nivel (por ejemplo, "Cotizaciones sociales" sería una fuente de ingresos individual, o bien, "Subvenciones") Para una clasificación en "Otros ingresos", la fuente de ingresos enumerada debe estar al menos en el 3er nivel (por ejemplo, "Rentas de la propiedad", "Ventas de bienes y servicios", "Multas, sanciones y confiscaciones" se califican como fuentes de ingresos individuales dentro de la categoría "otros"). En ese sentido, la información actualizada presentada en las páginas 107 - 119, no contiene el detalle necesario para verificar las fuentes individuales de ingresos actualizadas para el resto del período en análisis. Ahora bien, la página 217 muestra la categoría de "otros", "otros ingresos tributarios" y la categoría general de "ingresos no tributarios" aunque sin la debida desagregación, por tanto la proporción que no resulta posible asignar una respuesta que indique se presenta todas las fuentes individuales de ingresos; dado que en base al calculo se omite informacion para 1/3 de las fuentes individuales, se ajusta la repuesta de "A" a "B".

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:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

Marco Macroeconómico Multianual 2023 - 2026 en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100869&lang=es-ES&view=article&id=3731

Comment:

El Marco Macroeconómico Multianual 2023 - 2026 en la sección 6.4 Financiamiento presenta información sobre los cambios producidos en las proyecciones de déficit y deuda pública comparado con anteriores versiones del Marco Macroeconómico Multianual (páginas 115 - 118)

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:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado

Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La información se encuentra disponible en las páginas 35 a 43 para el Gobierno Nacional, 67 a 74 para gobiernos regionales; 51 a 58 para gobiernos locales; del Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

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

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La información económica y por función se encuentra disponible en las páginas 35 a 43 para el Gobierno Nacional, 67 a 74 para gobiernos regionales; 51 a 58 para gobiernos locales; del Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021

La información administrativa es de carácter general (gobierno nacional, regional y local), no existe comparaciones a nivel por ejemplo de sectores o ministerios.

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:

Economic classification
Functional classification

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La información económica y por función se encuentra disponible en las páginas 35 a 43 para el Gobierno Nacional, 67 a 74 para gobiernos regionales; 51 a 58 para gobiernos locales; del Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021

La información administrativa es de carácter general (gobierno nacional, regional y local), no existe comparaciones a nivel por ejemplo de sectores o ministerios.

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:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La información por pliegos o unidades ejecutoras no se encuentra disponible en el Informe Global

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: En el informe global del año 2021, paginas de la 99 a la 177, se presenta detalle de la ejecución presupuestal, y de los indicadores de desempeño, de algunos programas de 10 sectores del Gobierno Nacional.

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, se determina que la información presentada está dado en datos no financieros. Esta pregunta examina si se presentan estimaciones de gastos para los programas individuales, dado que no se presenta esta información, no están dadas las condiciones para una modificación de la respuesta.

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:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La información sobre las diferencias en los ingresos se encuentra disponible en las siguientes secciones del Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021

4.1 Modificaciones Presupuestales del Gobierno Nacional por Fuentes de Financiamiento página 35 - 36

5.1 Modificaciones Presupuestales de los Gobiernos Regionales por Fuentes de Financiamiento página 44 - 45

6.1 Modificaciones presupuestales de los Gobiernos Locales por Fuentes de Financiamiento página 51

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:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La información sobre las diferencias en los ingresos se encuentra disponible en las siguientes secciones del Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021
2.2 Presupuesto consolidado de ingresos (excepto FONAFE y ESSALUD) páginas 15 – 20

Cabe destacar que la información se presenta de manera agregada y general. Por ejemplo se cuenta con información del Impuesto a la Renta pero no el detalle respecto a personas naturales y jurídicas.

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:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La información sobre las diferencias en los ingresos se encuentra disponible en las siguientes secciones del Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021

2.2 Presupuesto consolidado de ingresos (excepto FONAFE y ESSALUD) páginas 15 – 20

Cabe destacar que la información se presenta de manera agregada y general. Por ejemplo se cuenta con información del Impuesto a la Renta pero no el detalle respecto a personas naturales y jurídicas.

Peer Reviewer

Opinion: I choose not to review this question

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:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La información sobre el servicio de deuda se encuentra disponible en las siguientes secciones del Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021

Ejecución Consolidada de Gastos, página 21;

Ejecución de Gastos de las Entidades del Gobierno Nacional, páginas 37 y 40; Gobiernos Regionales, página 46 y 48; y Gobiernos Locales, páginas 53 y 55

No existe información adicional detallada sobre la deuda pública.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The interest payments on outstanding debt for the budget year

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La información sobre el servicio de deuda se encuentra disponible en las siguientes secciones del Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021

Ejecución Consolidada de Gastos, página 21;

Ejecución de Gastos de las Entidades del Gobierno Nacional, páginas 37 y 40; Gobiernos Regionales, página 46 y 48; y Gobiernos Locales, páginas 53 y 55

No existe información adicional detallada sobre la deuda pública.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

El Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021 presenta un análisis macroeconómico en las páginas 7 a 12 pero no la contrasta con proyecciones presentadas en el pasado en los documentos que sustentan el Presupuesto 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

El Informe Global de la Gestión Presupuestaria correspondiente al Año Fiscal 2021 presenta un análisis macroeconómico en las páginas 7 a 12 pero no la contrasta con proyecciones presentadas en el pasado en los documentos que sustentan el Presupuesto 2021

Peer Reviewer

Opinion: I choose not to review this question

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:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La tercera parte del Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 (página 99 a 177) incluye información del Presupuesto por Resultados, el presupuesto asignado y el logro de metas y se detalla el diagnóstico de diez sectores, seleccionados por su relevancia presupuestal, las estrategias que impulsó y los avances de sus herramientas durante el año fiscal evaluado.

Sin embargo, el proyecto de ley de Presupuesto Público para el año 2023 y documentos de respaldo no presentan datos no financieros sobre insumos (inputs) a ser adquiridos en el año fiscal, por lo que no es posible hacer una comparación con los resultados.

Peer Reviewer

Opinion: I choose not to review this question

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:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La tercera parte del Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 (página 99 a 177) incluye información del Presupuesto por Resultados, los logros esperados y los obtenidos al finalizar el año fiscal y se detalle el diagnóstico de diez sectores, seleccionados por su relevancia presupuestal, las estrategias que impulsó y los avances de sus herramientas durante el año fiscal evaluado.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

La tercera parte del Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 (página 99 a 177) sobre el Presupuesto por Resultados presenta la ejecución de programas orientados a poblaciones vulnerables, pero el Informe carece de un capítulo que compare las prioridades establecidas en la Exposición de Motivos de la Ley de Presupuesto 2021 y los resultados obtenidos al finalizar el año.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Se realizó una verificación de consistencia de IBP, para garantizar la consistencia metodológica y entre países, y tras una nueva revisión, se determina que la información presentada está dado en datos no financieros. Esta pregunta examina si se presentan las diferencias entre el nivel aprobado de los fondos destinados a políticas (nuevas propuestas o políticas existentes) que se diseñaron para beneficiar directamente a las poblaciones más empobrecidas del país y al resultado real, dado que no se presenta esta información, no están dadas las condiciones para una respuesta "C", y se modifica la respuesta a "D".

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:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Comment:

El Decreto Legislativo 1440 del Sistema Nacional de Presupuesto Público establece que

13.2 Por el ámbito de aprobación de los Presupuestos, estos están conformados por:

1. La Ley de Presupuesto del Sector Público.
2. Los presupuestos de las empresas y organismos públicos de los Gobiernos Regionales y Gobiernos Locales.
3. El presupuesto del FONAFE y sus empresas, y el presupuesto de EsSALUD.

El presupuesto de FONAFE y sus empresas así como de EsSalud se aprueban según sus propias directivas, como lo indican los siguientes artículos del Decreto Legislativo 1440

La Ley de Presupuesto Público para el año fiscal 2021 no incluye información de los presupuestos de las empresas y organismos públicos de los gobiernos regionales y locales. Tampoco incluye información del presupuesto de FONAFE y EsSalud.

El Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 incluye la siguiente información

- VII. Resultados de la Gestión Presupuestaria en Empresas y Organismos públicos de los Gobiernos Regionales y Gobiernos Locales (páginas 59 - 72)
- VIII. Evaluación Presupuestaria de las Empresas Públicas a Cargo del FONAFE y de ESSALUD (páginas 73 - 88)

Sin embargo, esta información no es comparable con la Ley de Presupuesto Público 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021 en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3369436-informe-global-de-la-gestion-presupuestaria-del-presupuesto-del-sector-publico-del-ano-fiscal-2021>

Evaluación Agregada del Presupuesto en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101161&lang=es-ES&view=article&id=952

Cuenta General de la República 2021

https://www.mef.gob.pe/contenidos/conta_publ/cta_grl_rp/Cuenta_General_2021.pdf

Comment:

La Cuenta General de la República 2021 se presenta por separado del Informe Global de la Gestión Presupuestaria del Presupuesto del Sector Público del Año Fiscal 2021

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:

Normas de control de la Contraloría
<https://www.gob.pe/institucion/contraloria/informes-publicaciones/2465590-normas-de-control-de-la-contraloria>

Comment:

De acuerdo con las normas vigentes, la Contraloría General de la República lleva a cabo auditorías de cumplimiento, financieras y de desempeño

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:

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República
https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Nota de Prensa

Contraloría presentó resultados de la auditoría a la Cuenta General de la República 2021

<https://www.gob.pe/institucion/contraloria/noticias/652806-contraloria-presento-resultados-de-la-auditoria-a-la-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Comment:

De acuerdo con la sección VIII: Conclusiones del Informe de Auditoría de la Cuenta General de la República 2021 (página 245) : "3. Con base a los resultados obtenidos en los informes de auditoría de los estados financieros y presupuestarios realizados por el Sistema Nacional de Control (CGR, OCI, y SOA), que comprenden 380 auditorías efectuadas (194 financieras y 186 presupuestarias) en 103 Entidades del Gobierno Nacional; 9 Gobiernos Regionales; 21 del Gobierno Local; 57 Empresas del Estado; y 4 de Otras Entidades; se ha auditado el 66% del total de activos, 78.2% de los ingresos y 76% de los gastos..."

Peer Reviewer

Opinion: I choose not to review this question

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:

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República
https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Nota de Prensa

Contraloría presentó resultados de la auditoría a la Cuenta General de la República 2021
<https://www.gob.pe/institucion/contraloria/noticias/652806-contraloria-presento-resultados-de-la-auditoria-a-la-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano
<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Guía Metodológica de la Nota Semanal – Banco Central de Reserva del Perú
<https://www.bcrp.gob.pe/docs/Publicaciones/Guia-Metodologica/nota-semanal/Guia-Metodologica.pdf>

Comment:

De acuerdo con el Informe de Auditoría de la Cuenta General de la República, se han auditado 57 empresas públicas y 4 de otras entidades que representan el 40.7% del universo de empresas integradas y el 66.7% de otras entidades integradas a la Cuenta. (página 3).

Así mismo, en la sección VIII Conclusiones del Informe se indica que "2. La Cuenta General de la República 2021, no comprende la información financiera y presupuestaria de las 101 Sociedades de Beneficencia, en virtud al artículo 4 del Decreto Legislativo No 1411 que dispone que "Las Sociedades de Beneficencia, no se constituyen como entidades públicas, se rigen por lo establecido en la presente norma y para su adecuado control, por las normas de los sistemas administrativos de defensa judicial del Estado y control; (...)" lo cual generó que no se integre en la cuenta de activos y patrimonio los importes de S/ 354.7 millones y S/. 354.6 millones, respectivamente."

De acuerdo con la Guía Metodológica de la Nota Semanal del Banco Central de Reserva del Perú (página 290) "El Sector Público no Financiero (SPNF) está conformado por la agregación consolidada de las entidades que conforman el Gobierno General y las empresas públicas no financieras. Por definición, se excluye al Banco de la Nación, Corporación Financiera de Desarrollo-COFIDE, Fondo Mivivienda y Agrobanco que son empresas públicas financieras.

El Gobierno General está conformado por el Gobierno Nacional, Gobiernos Regionales y Gobiernos Locales. El Gobierno Nacional comprende a todas las entidades cuyas acciones tienen influencia nacional; comprende a todas las entidades incluidas en el Presupuesto General de la República (ministerios, instituciones públicas, universidades nacionales, Superintendencia Nacional de Aduanas y Administración Tributaria-SUNAT, Oficina de Normalización Previsional-ONP, organismos reguladores y oficinas registrales), así como a las entidades extra-presupuestales (Seguro Social del Perú-EsSalud, Superintendencia de Banca, Seguros y AFP-SBS, Caja de Pensiones Militar-Policial y beneficencias públicas)."

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República
https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Nota de Prensa

Contraloría presentó resultados de la auditoría a la Cuenta General de la República 2021

<https://www.gob.pe/institucion/contraloria/noticias/652806-contraloria-presento-resultados-de-la-auditoria-a-la-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Comment:

El Informe de Auditoría de la Cuenta General de la República 2021 no cuenta con un resumen ejecutivo.

La Contraloría emitió una Nota de Prensa con los principales hallazgos y recomendaciones expuestos ante la Comisión de Presupuesto y Cuenta General de la República del Congreso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?**GUIDELINES:**

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

a. Yes, the executive reports publicly on what steps it has taken to address audit findings.

Source:

Cuenta General de la República 2021 e Informe de Auditoría en la Plataforma Digital Única del Estado Peruano

<https://www.gob.pe/institucion/mef/informes-publicaciones/3431269-cuenta-general-de-la-republica-2021>

Cuenta General de la República 2021 e Informe de Auditoría en la página web del Ministerio de Economía y Finanzas (versión anterior)

https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100330&lang=es-ES&view=article&id=1389

Comment:

La Cuenta General de la República 2021 incluye la sección 6. Informe situacional de la implementación de las recomendaciones de auditoría (páginas 326 - 333) donde da cuenta de la implementación de recomendaciones contenidas en el informe de auditoría a la Cuenta General de la República 2020 y de los informes de auditoría de las empresas públicas.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

Auditoría a la Cuenta General de la República 2021 en la página web de la Contraloría General de la República
https://s3.amazonaws.com/spic-informes-publicados/informes/2022/08/2022CPOL32000099_ADJUNTO.pdf

Comment:

El Informe de Auditoría de la Cuenta General de la República 2021 incluye el capítulo VII. Informe Situacional de la Implementación de las Recomendaciones de Auditoría (páginas 238 - 244) y Apéndice 13 Estado Situacional de las recomendaciones emitidas en las auditorías financieras realizadas en el ejercicio 2020 (página 324 - 333)

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:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Source:

Decreto Legislativo N° 1276

Decreto Legislativo que aprueba el marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero

<https://www.gob.pe/institucion/mef/normas-legales/226856-1276>

Comment:

De acuerdo con el artículo 15 del Decreto Legislativo No 1276 Decreto Legislativo del 23 de diciembre del 2016 que Aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero, el Consejo Fiscal es una comisión autónoma, dependiente del Ministerio de Economía y Finanzas, cuyo objeto es contribuir con el análisis técnico independiente de la política fiscal, mediante la emisión de opinión no vinculante a través de informes, en las siguientes materias:

- a) La modificación y el cumplimiento de las reglas macrofiscales y de las reglas fiscales de los Gobiernos Regionales y Gobiernos Locales.
- b) Las proyecciones macroeconómicas contempladas en el Marco Macroeconómico Multianual.
- c) La evolución de las finanzas públicas de corto, mediano y largo plazo.
- d) La metodología para el cálculo del resultado fiscal estructural

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Source:

Informes según el Artículo 15° del Decreto Legislativo N° 1276 que aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público no Financiero.

<https://cf.gob.pe/p/documentos/informes/>

Reportes Técnicos

<https://cf.gob.pe/p/documentos/reportes-tecnicos/>

Documentos de Investigación

<https://cf.gob.pe/p/documentos/documentos-investigacion/>

Comment:

El Consejo Fiscal emite Informes y Reportes técnicos independientes y de carácter no vinculante respecto a la información macroeconómica y fiscal producida por el Ministerio de Economía y Finanzas y otras fuentes públicas

También produce documentos de investigaciones independientes pero no tienen una temática o frecuencia específica

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:

Descripción de la misión y funciones del Consejo Fiscal

<https://cf.gob.pe/nosotros/mision/>

Decreto Legislativo No 1276

<https://www.gob.pe/institucion/mef/normas-legales/226856-1276>

Comment:

Las funciones del Consejo Fiscal no contempla la producción de costos en la evaluación de nuevas políticas fiscales.

De acuerdo con el artículo 15 del Decreto Legislativo No 1276 del 23 de diciembre del 2016 Decreto Legislativo que Aprueba el Marco de la Responsabilidad y Transparencia Fiscal del Sector Público No Financiero, el Consejo Fiscal es una comisión autónoma, dependiente del Ministerio de Economía y Finanzas, cuyo objeto es contribuir con el análisis técnico independiente de la política fiscal, mediante la emisión de opinión no vinculante a través de informes, en las siguientes materias:

- a) La modificación y el cumplimiento de las reglas macrofiscales y de las reglas fiscales de los Gobiernos Regionales y Gobiernos Locales.
- b) Las proyecciones macroeconómicas contempladas en el Marco Macroeconómico Multianual.
- c) La evolución de las finanzas públicas de corto, mediano y largo plazo.
- d) La metodología para el cálculo del resultado fiscal estructural

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

c. Rarely (i.e., once or twice).

Source:

Agenda del Congreso - Presentación del presidente del Consejo Fiscal

<https://comunicaciones.congreso.gob.pe/wpuploads/2022/09/Agenda-Cuarta-SE-07.09.2022-Presupuesto.pdf>

Presentación del Sr, Carlos Oliva Neyra, presidente del Consejo Fiscal ante la Comisión de Presupuesto y Cuenta General de la República

https://www.congreso.gob.pe/Docs/comisiones2022/Presupuesto/files/exposiciones_varios/opini%C3%B3n_consejo_fiscal.pdf

Comment:

De manera regular, la presidencia del Consejo Fiscal es citada una vez al año ante la Comisión de Presupuesto y Cuenta General de la República del Congreso para que sustente su opinión sobre el Marco Macroeconómico Multianual (MMM) y las proyecciones macroeconómicas de los proyectos de Endeudamiento, Equilibrio Financiero y Presupuesto del Sector Público para el siguiente año fiscal

El 7 de septiembre del 2022, el Presidente del Consejo Fiscal asistió a la sesión virtual de la Comisión de Presupuesto para sustentar su informe y recomendaciones al MMM 2023-2026 y a los proyectos de ley de Endeudamiento, Equilibrio Financiero y Presupuesto del Sector Público 2023.

Peer Reviewer

Opinion: I choose not to review this question

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:

Comisión de Presupuesto y Cuenta General de la República
<https://www.congreso.gob.pe/comisiones2022/Presupuesto/>

Plan de Trabajo 2022-2023 de la Comisión de Presupuesto y Cuenta General de la República
[https://www.congreso.gob.pe/Docs/comisiones2022/Presupuesto/files/exposiciones_varios/plan_de_trabajo_2022-2023_-_02.09.22_aprobado\[r\]\[r\]\[r\].pdf](https://www.congreso.gob.pe/Docs/comisiones2022/Presupuesto/files/exposiciones_varios/plan_de_trabajo_2022-2023_-_02.09.22_aprobado[r][r][r].pdf)

Comment:

La Comisión de Presupuesto y Cuenta General de la República así como el Pleno del Congreso sólo analizan y debate el proyecto de Ley de Presupuesto presentado por el ejecutivo, tal como lo establece el Reglamento del Congreso. Es posible que tanto la Comisión de Presupuesto como el Pleno debatan nueva normativa para mejorar el gasto público o las reglas fiscales, pero no específicamente la política presupuestal en su conjunto.

Peer Reviewer

Opinion: I choose not to review this question

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:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Expediente Digital Proyecto de Ley 02907/2022-PE Ley de Presupuesto del Sector Público para el año fiscal 2023
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Comment:

De acuerdo con la Constitución Política del Perú (1993). Artículo 78°.- El Presidente de la República envía al Congreso el proyecto de Ley de Presupuesto dentro de un plazo que vence el 30 de agosto de cada año.

Para el año 2023, el Proyecto de Ley fue presentado el 26 de agosto del 2022 según consta en el expediente digital del Congreso de la República.

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:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Expediente Digital Proyecto de Ley 02907/2022-PE Ley de Presupuesto del Sector Público para el año fiscal 2023
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Comment:

De acuerdo con la Constitución Política del Perú (1993). Artículo 80°.- El Ministro de Economía y Finanzas sustenta, ante el Pleno del Congreso de la República, el pliego de ingresos. Cada ministro sustenta los pliegos de egresos de su sector; previamente sustentan los resultados y metas de la ejecución del presupuesto del año anterior y los avances en la ejecución del presupuesto del año fiscal correspondiente. El Presidente de la Corte Suprema, el Fiscal de la Nación y el Presidente del Jurado Nacional de Elecciones sustentan los pliegos correspondientes a cada institución. Si la autógrafa de la Ley de Presupuesto no es remitida al Poder Ejecutivo hasta el treinta de noviembre, entra en vigencia el proyecto de este, que es promulgado por decreto legislativo.

La Ley de Presupuesto del Sector Público para el año fiscal 2023 fue aprobada el 30 de noviembre del 2022, tal como consta en el expediente digital del Congreso.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

GUIDELINES:

Question 110 examines the legislature’s power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature’s powers to amend the budget can vary substantially across countries.

The “a” response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive’s Budget Proposal, including its right to change the size of the proposed deficit or surplus. The “b” response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited “c” response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive’s Budget Proposal or can only decrease funding levels or increase revenues. Finally, response “d” would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is “b” or “c”, please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.

Source:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Expediente Digital Proyecto de Ley 02907/2022-PE Ley de Presupuesto del Sector Público para el año fiscal 2023
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Comment:

De acuerdo con la Constitución Política del Perú (1993), el Congreso tiene limitaciones para crear o aumentar el gasto público. En la práctica, el Congreso sólo puede reasignar el gasto dentro de los totales establecidos en la Propuesta de Presupuesto del Ejecutivo.

Artículo 79°.- Los representantes ante el Congreso no tienen iniciativa para crear ni aumentar gastos públicos, salvo en lo que se refiere a su presupuesto. El Congreso no puede aprobar tributos con fines predeterminados, salvo por solicitud del Poder Ejecutivo. En cualquier otro caso, las leyes de índole tributaria referidas a beneficios o exoneraciones requieren previo informe del Ministerio de Economía y Finanzas. Sólo por ley expresa, aprobada por dos tercios de los congresistas, puede establecerse selectiva y temporalmente un tratamiento tributario especial para una determinada zona del país.

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:

Nota de Prensa

MEF evaluó propuestas de congresistas a proyecto de ley de Presupuesto 2023 y respondió técnicamente a la Comisión de Presupuesto

<https://www.gob.pe/institucion/mef/noticias/672906-mef-evaluo-propuestas-de-congresistas-a-proyecto-de-ley-de-presupuesto-2023-y-respondio-tecnicamente-a-la-comision-de-presupuesto>

Comment:

El Congreso hizo uso de sus facultades para solicitar cambios en el proyecto de Ley de Presupuesto Público para el año fiscal 2023, tal como se indica en la nota de prensa. Sin embargo, el Ministerio de Economía y Finanzas no ha publicado la lista de solicitudes de los congresistas como sí lo hizo para los periodos 2021 y 2022, lo que consideramos es una reducción en términos de transparencia y predictibilidad.

Nota de Prensa

MEF publica lista de proyectos de congresistas para evaluar su incorporación en el Presupuesto Público del 2022

<https://www.gob.pe/institucion/mef/noticias/562281-mef-publica-lista-de-proyectos-de-congresistas-para-evaluar-su-incorporacion-en-el-presupuesto-publico-del-2022>

Nota de Prensa

MEF publica listas de proyectos de inversión solicitados se prioricen en el Presupuesto 2021 y de empresas que accedieron a Reactiva Perú

<https://www.gob.pe/institucion/mef/noticias/313237-mef-publica-listas-de-proyectos-de-inversion-solicitados-se-prioricen-en-el-presupuesto-2021-y-de-empresas-que-accedieron-a-reactiva-peru>

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

IBP Comment

Favor ver constancia de que al menos algunas de las enmiendas propuestas por la Comisión de Presupuesto fueron adoptadas. Congreso de la República aprobó presupuesto público del 2023. "Esta aprobación se da luego que la Comisión de Presupuesto y el Ministerio de Economía y Finanzas (MEF) lograran consensuar un texto sustitutorio que incluía el pedido de varios parlamentarios. De esta manera, se incluyeron disposiciones complementarias que autoriza recursos para financiar demandas sociales." <https://larepublica.pe/economia/2022/11/30/congreso-de-la-republica-aprobo-presupuesto-publico-del-2023-ascendera-a-s214790-millones-mef-kurt-burneo-jose-luna-galvez>

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:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Expediente Digital Proyecto de Ley 02907/2022-PE Ley de Presupuesto del Sector Público para el año fiscal 2023
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Comisión de Presupuesto y Cuenta General de la República
<https://www.congreso.gob.pe/comisiones2022/Presupuesto/inicio/>

Dictamen de la Comisión de Presupuesto y Cuenta General de la República al Proyecto de Ley de Presupuesto Público 2023
https://wb2server.congreso.gob.pe/spley-portal-service/archivo/NjA5ODM=/pdf/DIC_2907%20PRESUPUESTO

Comment:

El Congreso tiene una Comisión de Presupuesto y Cuenta General de la República conformada por congresistas que no son necesariamente especialistas en la materia, cuentan con un Secretario Técnico y especialistas en materia presupuestal que forman parte del servicio parlamentario. La Comisión emite un Dictamen previo al debate del proyecto de ley en el Pleno del Congreso. No existe una unidad o división dentro del Congreso que emita un análisis técnico para la Comisión o el Pleno.

La Comisión recibió el proyecto de ley el 5 de septiembre del 2022 y emitió dictamen el 27 de noviembre del 2022 según expediente digital.

Peer Reviewer

Opinion: I choose not to review this question

Comments: There is no information on if this report has been published.

Government Reviewer

Opinion: Agree

IBP Comment

The reviewer's comments are well-noted and appreciated. El reporter corresponde al tercer enlace aportado por el equipo investigador: Dictamen de la Comisión de Presupuesto y Cuenta General de la República al Proyecto de Ley de Presupuesto Público 2023 https://wb2server.congreso.gob.pe/spley-portal-service/archivo/NjA5ODM=/pdf/DIC_2907%20PRESUPUESTO Dictamen del 27 de noviembre del 2022 según expediente digital.

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:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Comment:

De acuerdo con el Artículo 81 del Reglamento del Congreso

c) Ley de Presupuesto; dentro de las 48 horas de presentados al Congreso los proyectos de Ley de Presupuesto, de Endeudamiento y Ley de Equilibrio Financiero, el Presidente del Congreso convoca a una sesión extraordinaria destinada a la sustentación de las referidas iniciativas por el Presidente del Consejo de Ministros y el Ministro de Economía y Finanzas.

La exposición, que no excederá de 60 minutos debe referirse fundamentalmente a las prioridades del gasto y las fuentes de financiamiento. Dicha presentación es seguida de un debate, con intervención de los voceros de grupos parlamentarios por un período no mayor de 20 minutos cada uno.

Concluido el debate a que se refiere el párrafo tercero precedente, los referidos proyectos son publicados en el Diario Oficial El Peruano y derivados

a la Comisión de Presupuesto, la cual los analiza en sesiones públicas.

El Presidente de la Comisión de Presupuesto sustentará el dictamen de la misma. Dicho dictamen debe necesariamente precisar con claridad las prioridades asignadas al gasto público en términos generales y en cada sector.

El debate de la ley de presupuesto se inicia el 15 de noviembre y debe ser aprobada con el voto favorable de por lo menos la mitad más uno del número de los Congresistas presentes, y enviada al Poder Ejecutivo, de lo contrario entrará en vigencia el proyecto enviado por el Presidente de la República, quien lo promulgará mediante decreto legislativo.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Comisión de Presupuesto y Cuenta General de la República
<https://www.congreso.gob.pe/comisiones2022/Presupuesto/inicio/>

Plan de Trabajo de la Comisión de Presupuesto y Cuenta General de la República
<https://www.congreso.gob.pe/comisiones2022/Presupuesto/sobrelacomision/plan-trabajo/>

Grupos de Trabajo
<https://www.congreso.gob.pe/comisiones2022/Presupuesto/gruposdetrabajo/>

Comment:

De acuerdo con el Plan de Trabajo de la Comisión de Presupuesto y Cuenta General de la República

"3. FUNCIONES DE FISCALIZACIÓN O DE CONTROL POLITICO

La Comisión de Presupuesto y Cuenta General de la República ejercerá su

función de Fiscalización y de Control Político realizando las siguientes actividades:
...c) Fiscalizar el cumplimiento de la Ley de Presupuesto y otras disposiciones conexas (Ley de Equilibrio, Endeudamiento, reglas macrofiscales, presupuesto por resultados, presupuesto multianual, entre otras). "

Al 18 de marzo del 2023, la Comisión no ha hecho público ningún informe en su página web.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

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

Source:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Decreto Legislativo 1440 - Sistema Nacional de Presupuesto Público.
<https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Ley de Presupuesto Público para el año fiscal 2023 publicado en la web del Ministerio de Economía y Finanzas (versión anterior)
https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=101158&lang=es-ES&view=article&id=7596

Comment:

De acuerdo con la Constitución Política del Perú (1993) Artículo 80 (..) Los créditos suplementarios, habilitaciones y transferencias de partidas se tramitan ante el Congreso de la República tal como la Ley de Presupuesto. Durante el receso parlamentario, se tramitan ante la Comisión

Permanente. Para aprobarlos, se requiere los votos de los tres quintos del número legal de sus miembros.

El Decreto Legislativo 1440 en el SubCapítulo III Modificaciones presupuestales establece los mecanismos de modificación presupuestal

"Art. 45 Modificación presupuestal. Los montos y las finalidades de los créditos presupuestarios contenidos en los Presupuestos del Sector Público solo podrán ser modificados durante el ejercicio presupuestario, dentro de los límites y con arreglo al procedimiento establecido en el presente Subcapítulo, mediante:

1. Modificaciones en el Nivel Institucional
2. Modificaciones en el Nivel Funcional y Programático"

Así mismo, el Art. 46 del Decreto Legislativo 1440 establece que

"Artículo 46. Modificaciones Presupuestarias en el Nivel Institucional

46.1 Constituyen modificaciones presupuestarias en el Nivel Institucional: los Créditos Suplementarios y las Transferencias de Partidas, los que son aprobados mediante Ley:

1. Los Créditos Suplementarios, constituyen incrementos en los créditos presupuestarios autorizados, provenientes de mayores recursos respecto de los montos establecidos en la Ley Anual de Presupuesto del Sector Público; y,
2. Las Transferencias de Partidas, constituyen traslados de créditos presupuestarios entre Pliegos.

46.2 En el caso de los Gobiernos Regionales y Gobiernos Locales, los créditos suplementarios que se aprueben en el marco del párrafo 50.4 del artículo 50 y del artículo 70 se aprueban por Acuerdo de Consejo Regional o Concejo Municipal según sea el caso."

Por ejemplo, la Ley de Presupuesto Público para el año fiscal 2023 contempla la autorización de varios tipos de transferencias entre sectores, pliegos y unidades ejecutoras, que se pueden realizar durante el año y que no requieren ser presentadas al Congreso nuevamente, dado que fueron aprobadas en el marco de dicha Ley (Capítulos III a IX de la Ley)

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:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Decreto Legislativo 1440 - Sistema Nacional de Presupuesto Público.
<https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Decreto Supremo N.° 005-2022-EF Establecen límites máximos de incorporación de mayores ingresos públicos en los pliegos del Gobierno Nacional, Gobiernos Regionales y Gobiernos Locales así como en las Empresas y Organismos Públicos de los Gobiernos Regionales y Gobiernos Locales y dicta otra disposición
<https://www.gob.pe/institucion/mef/normas-legales/2707250-005-2022-ef>

Comment:

De acuerdo con la Constitución Política del Perú (1993) Artículo 80 (...). Los créditos suplementarios, habilitaciones y transferencias de partidas se tramitan ante el Congreso de la República tal como la Ley de Presupuesto. Durante el receso parlamentario, se tramitan ante la Comisión Permanente. Para aprobarlos, se requiere los votos de los tres quintos del número legal de sus miembros.

El Decreto Legislativo 1440 en el SubCapítulo III Modificaciones presupuestales establece los siguientes respecto a incrementos presupuestales

"Artículo 50. Incorporación de mayores ingresos

50.1 Las incorporaciones de mayores ingresos públicos que se generen como consecuencia de la percepción de determinados ingresos no previstos o superiores a los contemplados en el presupuesto inicial, se sujetan a límites máximos de incorporación determinados por el Ministerio de Economía y Finanzas, en consistencia con las reglas fiscales vigentes, conforme a lo establecido en el presente artículo, y son aprobados mediante resolución del Titular de la Entidad cuando provienen de:

1. Las Fuentes de Financiamiento distintas a las de Recursos Ordinarios y recursos por operaciones oficiales de crédito que se produzcan durante el año fiscal.
2. Los diferenciales cambiarios de las Fuentes de Financiamiento distintas a las de Recursos Ordinarios, orientados al cumplimiento de nuevas metas, caso contrario se constituyen en recursos financieros para dar cobertura a los créditos presupuestarios previstos en el presupuesto institucional.
3. Los saldos de balance, constituidos por recursos financieros provenientes de fuente de financiamiento distinta a Recursos Ordinarios, que no hayan sido utilizados al 31 de diciembre del año fiscal. Los saldos de balance son registrados financieramente cuando se determine su cuantía, y mantienen la finalidad para los que fueron asignados en el marco de las disposiciones legales vigentes. En caso se haya cumplido dicha finalidad, tales recursos se pueden incorporar para financiar otras acciones de la Entidad, siempre y cuando dichos recursos sean de libre disponibilidad de acuerdo con la normatividad vigente."

Así mismo, el Decreto Legislativo 1440 en su artículo 50.2 establece que el Ministerio de Economía y Finanzas debe publicar los límites máximos de incorporación de ingresos para el año fiscal

"50.2 Los límites máximos de incorporación a que se refiere el párrafo 50.1, son establecidos para las Entidades del Gobierno Nacional, Gobiernos Regionales y los Gobiernos Locales, según corresponda, mediante Decreto Supremo refrendado por el Ministro de Economía y Finanzas, a propuesta de la Dirección General de Presupuesto Público, el cual se debe publicar hasta el 31 de enero de cada año fiscal. Dichos límites podrán ser modificados mediante Decreto Supremo, previa evaluación del cumplimiento de las reglas fiscales. Se encuentran excluidas de los referidos límites las donaciones dinerarias referidas en el artículo 70."

Por ejemplo, el 20 de enero del 2022, el Ministerio de Economía y Finanzas publicó el Decreto Supremo N.° 005-2022-EF en donde se establecen los límites máximos de incorporación de ingresos para los pliegos del gobierno nacional, regional y local para el año fiscal 2022 de acuerdo a lo establecido en el Decreto Legislativo 1440 y la Ley que aprueba el Presupuesto Público 2022

Nota.- Se coloca como referencia los límites máximos aprobados para el 2022, porque los límites máximos para el 2023 se publicaron en enero del 2023 y los documentos de referencia para la Encuesta de Presupuesto Abierto tienen como fecha de corte el 31 de diciembre del 2022

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:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Decreto Legislativo 1440 - Sistema Nacional de Presupuesto Público.
<https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Comisión de Constitución y Reglamento - Labor Legislativa - Decretos de Urgencia
<https://www.congreso.gob.pe/comisiones2022/Constitucion/labor-legislativa/decretos-urgencia/>

Comment:

De acuerdo con el Artículo 8 de la Constitución Política del Perú "Los créditos suplementarios, habilitaciones y transferencias de partidas se tramitan ante el Congreso de la República tal como la Ley de Presupuesto. Durante el receso parlamentario, se tramitan ante la Comisión Permanente. Para aprobarlos, se requiere los votos de los tres quintos del número legal de sus miembros."

De acuerdo con el Artículo 45 del Decreto Legislativo 1440

"Artículo 45. Modificación presupuestaria

Los montos y las finalidades de los créditos presupuestarios contenidos en los Presupuestos del

Sector Público solo podrán ser modificados durante el ejercicio presupuestario, dentro de los límites y con arreglo al procedimiento establecido en el presente Subcapítulo, mediante:

1. Modificaciones en el Nivel Institucional
2. Modificaciones en el Nivel Funcional y Programático"

Las Modificaciones en el Nivel Institucional son los Créditos Suplementarios y las Transferencias de Partidas, los que son aprobados mediante Ley de Presupuesto Público y que son aplicables para el año fiscal correspondiente.

Las Modificaciones en el Nivel Funcional y Programático son las habilitaciones y las anulaciones que varían los créditos presupuestarios aprobados por el Presupuesto Institucional para las productos y proyectos, y que tienen implicancia en la estructura funcional y programática compuesta por las categorías presupuestarias que permiten visualizar los propósitos a lograr durante el año fiscal

Los límites y prohibiciones a las habilitaciones y anulaciones están determinados en el artículo 47 y 48 del Decreto Legislativo 1440.

Teniendo en cuenta todo lo anterior, la reducción o anulación de un gasto a nivel institucional o nivel programático funcional tendría que darse en el marco de la Ley de Presupuesto Público aprobada por el Congreso y lo establecido en el Decreto Legislativo 1440.

En caso se produzca un shock interno o externo que reduzca los ingresos previstos, el Poder Ejecutivo puede aprobar un Decreto de Urgencia para limitar o reducir el gasto establecido en la Ley de Presupuesto Público aprobada para el año fiscal. Dicho Decreto de Urgencia es revisado por la Comisión de Constitución y Reglamento del Congreso quien emitirá un dictamen sobre la idoneidad de la medida.

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 del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Comisión de Presupuesto y Cuenta General de la República del Congreso
<https://www.congreso.gob.pe/comisiones2022/Presupuesto/>

Expediente Digital del Proyecto de Ley 02827/2022-PE Cuenta General de la República del año fiscal 2021
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2827>

Dictamen de la Comisión de Presupuesto y Cuenta General de la República del Proyecto de Ley 02827/2022-PE Cuenta General de la República del año fiscal 2021 (13 de octubre del 2022)
[https://wb2server.congreso.gob.pe/spley-portal-service/archivo/NTIzMTg=/pdf/PL%202827%20\(MAY\)](https://wb2server.congreso.gob.pe/spley-portal-service/archivo/NTIzMTg=/pdf/PL%202827%20(MAY))

Comment:

De acuerdo con el artículo 81 de la Constitución Política del Perú la Cuenta General de la República y su Informe de Auditoría es remitido al Congreso

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

La Comisión de Presupuesto y Cuenta General de la República es la encargada de revisar el Informe y emitir dictamen antes de su discusión en el pleno.

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:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Comment:

De acuerdo el Artículo 82 de la Constitución Política del Perú, el Contralo es designado por el Congreso, a propuesta del Poder Ejecutivo, por siete años

"Artículo 82°.- La Contraloría General de la República es una entidad descentralizada de Derecho Público que goza de autonomía conforme a su ley orgánica. Es el órgano superior del Sistema Nacional de Control. Supervisa la legalidad de la ejecución del Presupuesto del Estado, de las operaciones de la deuda pública y de los actos de las instituciones sujetas a control. El Contralor General es designado por el Congreso, a propuesta del Poder Ejecutivo, por siete años. Puede ser removido por el Congreso por falta grave."

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:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Comment:

De acuerdo el Artículo 82 de la Constitución Política del Perú, el Contralor sólo puede ser removido por el Congreso.

"Artículo 82°.- (...) El Contralor General es designado por el Congreso, a propuesta del Poder Ejecutivo, por siete años. Puede ser removido por el Congreso por falta grave."

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:

Constitución Política del Perú y Reglamento del Congreso
<https://www.congreso.gob.pe/constitucionyreglamento/>

Decreto Legislativo N° 1440

Decreto Legislativo del Sistema Nacional de Presupuesto Público.
<https://www.gob.pe/institucion/mef/normas-legales/201360-1440>

Proyecto de Presupuesto para la Contraloría General de la República

https://www.congreso.gob.pe/Docs/comisiones2022/Presupuesto/files/ley_de_ppto_anexos/contralor%C3%ADa/resumen_ejecutivo_vf_f_.pdf

Presentación del Contralor General de la República en la Comisión de Presupuesto

https://www.congreso.gob.pe/Docs/comisiones2022/Presupuesto/files/ley_de_ppto_anexos/contralor%C3%ADa/presupuesto_presupuesto_2023_contralor_general_de_la_rep%C3%ABlica_versi%C3%B3n_presentaci%C3%B3n.pdf

Comment:

La Contraloría General de la República es una entidad autónoma cuyo presupuesto forma parte de la Ley de Presupuesto Público según el Decreto Legislativo 1440 artículo 13.4; en ese sentido, la programación del presupuesto de la Contraloría se lleva a cabo conjuntamente con el Ministerio de Economía y Finanzas y su aprobación se lleva a cabo en el marco de la discusión en el Congreso del proyecto de Ley de Presupuesto Público para el año fiscal correspondiente.

Nota para el revisor de IBP.- En ediciones anteriores de la Encuesta de Presupuesto Abierto, se ha tenido la discusión respecto si la respuesta correcta debe ser b, c o d. pues si bien es el ejecutivo quien determina el presupuesto, la Contraloría en su presentación al Congreso indica cada año la necesidad de recursos adicionales, por lo que correspondería la opción d. Sin embargo, también es cierto que los recursos con los que cuenta la contraloría son suficientes para cumplir con su mandato, por lo que la opción sería b.

Peer Reviewer

Opinion: I choose not to review this question

Comments: I do not have enough information to assess the note for the reviewer. It is typical discussion and need to be assessed case by case and with more detailed information. I would suggest seeking for consistency with previous year assessments.

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:

Ley 27785 Ley Orgánica del Sistema Nacional de Control
<https://www.gob.pe/institucion/congreso-de-la-republica/normas-legales/361328-27785>

Comment:

De acuerdo con la Ley 27785 Ley Orgánica del Sistema Nacional de Control y de la Contraloría General de la República, artículo 6 al 11, la Contraloría tiene plenas atribuciones para iniciar acciones de control.

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:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

Informe Ejecutivo de Gestión 2021

<https://cdn.www.gob.pe/uploads/document/file/3441031/Informe%20Ejecutivo%20de%20Gesti%C3%B3n%202021.pdf.pdf?v=1658432521>

Comment:

De acuerdo con el Informe Ejecutivo de Gestión 2021, la Contraloría ha llevado a cabo en el 2021 una auditoría interna del Sistema de Gestión de la Calidad (SGS) "la cual culminó con 38 hallazgos: nueve de no conformidad menor, 19 observaciones y 10 oportunidades de mejora." y una auditoría externa de seguimiento del Sistema a cargo de AENOR Perú SAC "donde se recomendó la continuidad del certificado ISO 9001 al haberse verificado el cumplimiento de los requisitos de la norma internacional ISO 9001:2015" (página 20).

La información de informe de auditoría interna y externa no están disponibles al público

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:

Ley 27785 Orgánica del Sistema Nacional de Control y de la Contraloría General de la República.

<https://www.gob.pe/institucion/presidencia/normas-legales/361328-27785>

Comisión de Fiscalización y Contraloría del Congreso

<https://www.congreso.gob.pe/comisiones2022/Fiscalizacion/>

Comisión de Presupuesto y Cuenta General de la República

<https://www.congreso.gob.pe/comisiones2022/Presupuesto/>

Nota de Prensa (21 de septiembre del 2022)

Contraloría presentó resultados de la auditoría a la Cuenta General de la República 2021

<https://www.gob.pe/institucion/contraloria/noticias/652806-contraloria-presento-resultados-de-la-auditoria-a-la-cuenta-general-de-la-republica-2021>

Nota de Prensa (16 de septiembre del 2022)

Contralor Shack presentó avance del control a la vacunación COVID-19 ante el Congreso

<https://www.gob.pe/institucion/contraloria/noticias/651503-contralor-shack-presento-avance-del-control-a-la-vacunacion-covid-19-ante-el-congreso>

Nota de Prensa (17 de enero del 2022)

Contraloría advierte que más de 2 300 obras permanecen paralizadas a nivel nacional

<https://www.gob.pe/institucion/contraloria/noticias/576893-contraloria-advierte-que-mas-de-2-300-obras-permanecen-paralizadas-a-nivel-nacional>

Nota de Prensa (21 de octubre del 2022)

Subcomisión prosiguió audiencia de denuncia constitucional contra Dina Boluarte

<https://comunicaciones.congreso.gob.pe/noticias/subcomision-prosiguió-audiencia-de-denuncia-constitucional-contra-dina-boluarte/>

Acta de la 21 Sesión Ordinaria de la Comisión Investigadora de presuntas irregularidades y actos de corrupción en la gestión de las contrataciones y adquisiciones de bienes, servicios, medicamentos, contratación de personal realizadas por ESSALUD, MINSA

(18 de noviembre del 2022)

[https://www.congreso.gob.pe/Docs/comisiones2021/ci-actos-corrupcion-essalud-minsa/files/21_acta_sesion_21-18noviembr-lima\[r\]\[r\]\[r\].pdf](https://www.congreso.gob.pe/Docs/comisiones2021/ci-actos-corrupcion-essalud-minsa/files/21_acta_sesion_21-18noviembr-lima[r][r][r].pdf)

Comment:

El Contralor de la República acude por lo menos una vez al año a la Comisión de Fiscalización y Contraloría para sustentar el Informe Anual sobre su Gestión Institucional en donde se sustentan las principales acciones de control a las entidades del Estado de acuerdo con lo establecido en la Ley 27785 Orgánica del Sistema Nacional de Control y de la Contraloría General de la República. Artículo 32 (...) k) Presentar ante el Congreso de la República, un Informe Anual sobre su gestión, proponiendo recomendaciones para la mejora de la gestión pública, así como para la lucha contra la corrupción.

Así mismo, el Contralor se presenta ante la Comisión de Presupuesto y Cuenta General de la República en dos momentos (i) durante el debate del proyecto de Ley de Presupuesto Público para exponer la propuesta de su institución; y (ii) para presentar el informe de auditoría de la Cuenta General de la República

Así mismo, tanto el Contralor como miembros de su staff acuden a pedido de las Comisiones del Congreso para sustentar informes vinculados a los procesos de investigación o nuevas propuestas normativas. Algunos ejemplos

16 de setiembre de 2022

Nota de Prensa Contralor Shack presentó avance del control a la vacunación COVID-19 ante el Congreso

Presentación ante la Comisión Especial de Seguimiento a Emergencias y Gestión de Riesgo de Desastres COVID-19

17 de enero de 2022

Nota de Prensa

Contraloría advierte que más de 2 300 obras permanecen paralizadas a nivel nacional

Presentación ante la Comisión Especial Multipartidaria Pro-Inversión

21 de octubre del 2022

Nota de Prensa

Subcomisión prosiguió audiencia de denuncia constitucional contra Dina Boluarte

18 de noviembre del 2022

Acta de la 21 Sesión Ordinaria de la Comisión Investigadora de presuntas irregularidades y actos de corrupción en la gestión de las contrataciones y adquisiciones de bienes, servicios, medicamentos, contratación de personal realizadas por ESSALUD, MINSA

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: I choose not to review this question

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Mesa de Concertación de Lucha contra la Pobreza
<https://www.mesadeconcertacion.org.pe/>

Propuestas para mejorar el proyecto de ley de presupuesto del sector público para el año fiscal 2023
<https://www.mesadeconcertacion.org.pe/storage/documentos/2022-11-08/mclcp-dt-informe-y-propuestas-al-pyto-pp-2023-funcion-saludv7.pdf>

Dirección Nacional de Presupuesto Público
Modulo Presupuesto Participativo - Acceso Público para la Ciudadanía
http://dnpp.mef.gob.pe/app_participativo/login.zul

Marco legal - Presupuesto Participativo
https://www.mef.gob.pe/es/?option=com_docman&language=es-ES&Itemid=101667&lang=es-ES&view=list&slug=presupuesto-participativo

Comment:

A nivel del gobierno nacional, la Mesa de Concertación de Lucha contra la Pobreza, es un espacio multiactor especializado que brinda inputs al proyecto de presupuesto, pero no es de dominio público. Este mecanismo si bien aborda temas de presupuesto, solo refieren al área de reducción de pobreza.

A nivel de gobiernos locales y regionales existe el proceso de Presupuesto Participativo que es acotado en términos de montos presupuestales que se someten a consulta y mecanismos de participación.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Para este indicador y subsecuentes vinculados a q125, se toma en consideración el mecanismo de la Mesa de Concertación de Lucha contra la Pobreza y se confirma la respuesta C. La Mesa de Concertación para la Lucha Contra la Pobreza-MCLCP se creó a partir del acuerdo entre el Estado Peruano y diversas organizaciones de la sociedad civil peruana, como manifestación de la voluntad para constituir un espacio que pudiera ayudar al gobierno y al país a velar por la neutralidad del gasto social en el contexto del proceso electoral del 2001, a la par de contribuir a sentar las bases de una política pública de largo plazo para enfrentar la situación de pobreza. La MCLCP tiene como propósito: 1) concertar las políticas sociales en una perspectiva de desarrollo humano con enfoque de equidad y de género; 2) lograr mayor eficiencia en la ejecución de los programas comprendidos en la lucha contra la pobreza; 3) institucionalizar la participación de la ciudadanía en el diseño, toma de decisiones y fiscalización de la política social del Estado; y 4) maximizar la transparencia e integridad en la gestión de los programas de lucha contra la pobreza.
<https://observatorioplanificacion.cepal.org/es/instituciones/mesa-de-concertacion-para-la-lucha-contra-la-pobreza-mclcp-de-peru> La MCLCP es simultáneamente un espacio de encuentro y un mecanismo nacional y descentralizado de diálogo y concertación entre los actores públicos – nacionales, regionales y locales- y los diversos estamentos de la sociedad civil, para formular políticas públicas en favor de un desarrollo humano integral, sostenido y sostenible. <https://www.mesadeconcertacion.org.pe/storage/documentos/2022-04-13/mclcp-inmunizaciones-alerta-n01-2022-marzo-versional07abril20220.pdf>

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:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Source:

Mesa de Concertación de Lucha contra la Pobreza
<https://www.mesadeconcertacion.org.pe/>

Propuestas para mejorar el proyecto de ley de presupuesto del sector público para el año fiscal 2023

<https://www.mesadeconcertacion.org.pe/storage/documentos/2022-11-08/mclcp-dt-informe-y-propuestas-al-pyto-pp-2023-funcion-saludv7.pdf>

Comment:

A nivel del gobierno nacional, la Mesa de Concertación de Lucha contra la Pobreza, es un espacio multiactor especializado, emite sugerencias para proyecto de presupuesto, especialmente sobre poblaciones vulnerables, pero sus sugerencias no son necesariamente vinculantes.

No existen procesos ni espacios por los cuales el Poder Ejecutivo involucre a un mayor número de ciudadanos o organizaciones de la sociedad civil

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Por su naturaleza, al ser un espacio multiactor, la mesa de Concertación de Lucha contra la Pobreza, es efectivamente un esfuerzo para incluir representantes de grupos vulnerables. Por lo que las condiciones para una respuesta a) se encuentran suficientemente acreditadas. por ejemplo, ver el sub grupo de trabajo: <https://www.mesadeconcertacion.org.pe/storage/documentos/2022-04-13/mclcp-inmunizaciones-alerta-n01-2022-marzo-versional07abril20220.pdf>

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:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Mesa de Concertación de Lucha contra la Pobreza

<https://www.mesadeconcertacion.org.pe/>

Propuestas para mejorar el proyecto de ley de presupuesto del sector público para el año fiscal 2023

<https://www.mesadeconcertacion.org.pe/storage/documentos/2022-11-08/mclcp-dt-informe-y-propuestas-al-pyto-pp-2023-funcion-saludv7.pdf>

Presupuesto Participativo

http://dnpp.mef.gob.pe/app_participativo/login.zul

Comment:

La promoción de la participación ciudadana se realiza a nivel de (i) presupuesto participativo de gobiernos regionales y locales vinculados a proyectos de inversión pública principalmente ; y (ii) la Mesa de Concertación de Lucha contra la Pobreza que incluye a miembros de la sociedad civil, hace un análisis del gasto público social a nivel del Gobierno Nacional

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Se agradece el comentario del revisor de gobierno. Se resalta que para responder el indicador 125 y las subsiguientes preguntas vinculados a este indicador sobre mecanismos de participación en la fase de formulación, se debe tener en cuenta el lineamiento que indica: "Si el ejecutivo utiliza más de un mecanismo, seleccione el más profundo e interactivo que refleje los esfuerzos del gobierno de incorporar el aporte de los ciudadanos en la elaboración del presupuesto anual." En este sentido, para responder el indicador 125 y las subsiguientes preguntas vinculados a este indicador sobre mecanismos de participación en la fase de elaboración se considera el mecanismo del Mesa de Concertación de Lucha contra la Pobreza.

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

No existen mecanismos estructurados para que los ciudadanos puedan hacer comentarios sobre la ejecución del presupuesto en la fase de implementación

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:

N/A

Comment:

No existen mecanismos estructurados para que los ciudadanos puedan hacer comentarios sobre la ejecución del presupuesto en la fase de implementación

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:

Mesa de Concertación de Lucha contra la Pobreza
<https://www.mesadeconcertacion.org.pe/>

Comment:

La Mesa de Concertación de Lucha contra la Pobreza es un espacio multiactor que permite un seguimiento especializado de la inversión social del presupuesto y en donde se puede establecer acciones y recomendaciones sobre el gasto tanto en la etapa de formulación como implementación, sin embargo es un espacio limitado

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

- 1. Purpose**
- 2. Scope**
- 3. Constraints**
- 4. Intended outcomes**
- 5. Process and timeline**

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

Mesa de Concertación de Lucha contra la Pobreza
<https://www.mesadeconcertacion.org.pe/>

Marco Normativo de la Mesa de Concertación de Lucha contra la Pobreza
<https://www.mesadeconcertacion.org.pe/marco-normativo>

Agenda de Actividades de la Mesa de Concertación de Lucha contra la Pobreza
<https://www.mesadeconcertacion.org.pe/agenda>

Dirección Nacional de Presupuesto Público
Modulo Presupuesto Participativo - Acceso Público para la Ciudadanía
http://dnpp.mef.gob.pe/app_participativo/login.zul

Comment:

La participación directa de la sociedad civil se produce sólo a nivel regional y local, pero es posible que no toda la información sea proporcionada de manera adecuada.

A través de la Mesa de Concertación de Lucha contra la Pobreza, la sociedad civil accede a información y participa en discusiones especializadas con el gobierno nacional, respecto al gasto público social vinculado con el combate a la pobreza.

La Mesa de Concertación cuenta con información sobre la agenda de sus operaciones, líneas de acción y marco normativo, entre otros.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: My opinion is that these engagements are partial just for regional and local but central government, so cannot be the b)

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Mesa de Concertación de Lucha contra la Pobreza - Actas del Comité Ejecutivo Nacional
<https://www.mesadeconcertacion.org.pe/mesa-nacional/actas-del-cen>

Dirección Nacional de Presupuesto Público
Modulo Presupuesto Participativo - Acceso Público para la Ciudadania
http://dnpp.mef.gob.pe/app_participativo/login.zul

Comment:

A nivel del gobierno nacional, la Mesa de Concertación de Lucha Contra la Pobreza publica en su página web las actas de reuniones del Comité Ejecutivo Nacional en donde se da cuenta de los principales temas tratados

Los gobiernos regionales y locales deben rendir cuenta de los inputs recibidos de los ciudadanos a través de ordenanzas regionales y locales, y a través de la plataforma del Presupuesto Participativo

Peer Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

No existe un mecanismo visible para rendir cuenta de los inputs recibidos para la implementación del Presupuesto Público

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:

Directiva de Programación Multianual Presupuestaria y Formulación Presupuestaria
<https://www.gob.pe/institucion/mef/normas-legales/2758928-0005-2022-ef-50-01>

Dirección Nacional de Presupuesto Público
Modulo Presupuesto Participativo - Acceso Público para la Ciudadanía
http://dnpp.mef.gob.pe/app_participativo/login.zul

Comment:

El Ministerio de Economía y Finanzas establece plazos para la incorporación de los resultados de la participación ciudadana en los gobiernos regionales y locales para el Proyecto de Ley de Presupuesto Público. Los gobiernos regionales y locales deben realizar sus consultas en el primer semestre del año y proporcionar los resultados en el mes de junio en el aplicativo informático del Ministerio de Economía y Finanzas para que puedan ser incorporados en la formulación.

Cada gobierno regional y local convoca y comunica a la ciudadanía las fechas en donde se realizarán las audiencias, requisito indispensable establecido en las directivas.

Para el presupuesto que administran las entidades del gobierno nacional no existen mecanismos de participación ciudadana para la formulación del proyecto de presupuesto público.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

No existe evidencia que los Ministerios realicen un proceso abierto de consulta ciudadana para formular sus presupuestos

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

Participación Ciudadana - Foros Legislativos Virtuales (buscar Proyecto de Ley N° 2907 - Ley de Presupuesto Público para el año fiscal 2023
<https://www.congreso.gob.pe/participacion/foros/>

Reporte de Opiniones Recibidas

Proyecto de Ley de Presupuesto del Sector Público para el Año Fiscal 2023 (Módulo Opiniones Ciudadanas)
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Comment:

La sociedad civil no participa directamente en las audiencias de presupuesto público pero tiene opción a dar comentarios al Proyecto de Ley través de la página web del Congreso. De acuerdo con la directiva del Congreso, los comentarios recibidos son sistematizados y puestos a disposición de los miembros de la Comisión de Presupuesto y Cuenta General de la República antes de dar su dictamen.

Peer Reviewer

Opinion: I choose not to review this question

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:

a. The legislature seeks input on all six topics.

Source:

Ver Modulo Opinion Ciudadana

Proyecto de Ley N° 2907 Ley de Presupuesto del Sector Público para el Año Fiscal 2023
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Proyecto de Ley N° 2908 Ley de Endeudamiento del Sector Público para el Año Fiscal 2023
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2908>

Proyecto de Ley 06078 Ley de Equilibrio Financiero del Presupuesto del Sector Público para el año Fiscal 2023
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2909>

Comment:

La sociedad civil tiene opción a dar comentarios al Proyecto de Ley del Presupuesto del Sector Público, al Proyecto de Ley de Endeudamiento ya al Proyecto de Ley de Equilibrio Fiscal a través de la página web del Congreso. De acuerdo con la directiva del Congreso, los comentarios recibidos son sistematizados y puestos a disposición de los miembros de la Comisión de Presupuesto y Cuenta General de la República antes de dar su dictamen.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature 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:

Expediente virtual - Ley de Presupuesto Público para el año fiscal 2023
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2907>

Dictamen de la Comisión de Presupuesto y Cuenta General de la República

https://wb2server.congreso.gob.pe/spley-portal-service/archivo/NjA5ODM=/pdf/DIC_2907%20PRESUPUESTO

Comment:

La sociedad civil no participa directamente en las audiencias de presupuesto público pero tiene opción a dar comentarios al Proyecto de Ley través de la página web del Congreso. De acuerdo con la directiva del Congreso, los comentarios recibidos son sistematizados y puestos a disposición de los miembros de la Comisión de Presupuesto y Cuenta General de la República antes de dar su dictamen. Sin embargo, el Dictamen de la Comisión para el Proyecto de Ley de Presupuesto 2023 no indica recepción ni respuesta a los comentarios recibidos

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:

c. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the 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:

Expediente Virtual
Proyecto de Ley 02827/2022-PE Cuenta General de la República correspondiente al año 2021
<https://wb2server.congreso.gob.pe/spley-portal/#/expediente/2021/2827>

Comment:

La sociedad civil no participa directamente en las audiencias de presupuesto público pero tiene opción a dar comentarios al Informe de Auditoría de la Cuenta General de la República través de la página web del Congreso. De acuerdo con la directiva del Congreso, los comentarios recibidos son sistematizados y puestos a disposición de los miembros de la Comisión de Presupuesto y Cuenta General de la República antes de dar su dictamen.

No se recibieron opiniones ciudadana para el Proyecto de Ley de la Cuenta General de la República para el año 2021

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, y tras una nueva revisión y en consulta con el equipo investigador, se determina que no están dado los elementos para sostener una calificación "B". Para calificar "B" se debe contar con evidencia para respaldar la presencia de procesos alternativos a través de los cuales la legislatura solicita aportes de los ciudadanos. Por ejemplo: debería haber un registro público que indique que solicitan las opiniones de los ciudadanos y el público. Se modifica la respuesta de "B" a "C".

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:

Agenda Institucional
Despacho del Contralor
<https://www.gob.pe/institucion/contraloria/agenda>

Búsqueda: 16 de diciembre del 2022
Evento: Primer Encuentro con la Sociedad Civil

Comment:

El 16 de diciembre del 2022, la Contraloría llevó a cabo el Primer Encuentro con la Sociedad Civil en el marco de la próxima aprobación del Plan Nacional de Control 2023,

Según Oficio N° 941-2022-CG/SGE, el objetivo de la reunión fue "... conocer desde la experiencia del grupo que usted dirige, la problemática existente en el ámbito de acción en el que la organización que representa desarrolla sus actividades; y de esa forma integrarla a la construcción de una visión holística de las funciones que el Estado desarrolla y de sus resultados, como aspecto importante para complementar el análisis que venimos realizado para la elaboración del Plan Nacional de Control 2023 y la determinación de materias a auditar durante el próximo año."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Agenda Institucional
Despacho del Contralor
<https://www.gob.pe/institucion/contraloria/agenda>

Búsqueda: 16 de diciembre del 2022
Evento: Primer Encuentro con la Sociedad Civil

Comment:

No se recibieron documentos posteriores a la reunión

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:

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

Source:

Denunciar presuntos hechos irregulares ocurridos en entidades

<https://www.gob.pe/9260-denunciar-presuntos-hechos-irregulares-ocurridos-en-entidades>

Formulario Virtual de Denuncias

[https://denunciaweb.contraloria.gob.pe/FormularioVirtual/#/AtencionDenuncias?](https://denunciaweb.contraloria.gob.pe/FormularioVirtual/#/AtencionDenuncias?utm_source=gobpee&utm_medium=otsdenuncias&utm_campaign=gobpee)

[utm_source=gobpee&utm_medium=otsdenuncias&utm_campaign=gobpee](https://denunciaweb.contraloria.gob.pe/FormularioVirtual/#/AtencionDenuncias?utm_source=gobpee&utm_medium=otsdenuncias&utm_campaign=gobpee)

Comment:

La Contraloría General de la República ha establecido un servicio de Atención de Denuncias dirigido a la ciudadanía para la atención de denuncias sobre presuntos hechos irregulares que ocurren en una entidad pública, respecto a la captación, uso y destino de los recursos y bienes del Estado, así como en el cumplimiento de las normas legales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree