Maria Magdalena Gandolfo Gandolfo

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Fecha: 2021.04.26 13:59:48 -04'00'

AUTORIZA TRATO DIRECTO PARA LA SUSCRIPCIÓN DE LICENCIAS PARA PLATAFORMA VIRTUAL DE NORMA IFRS, CON PROVEEDOR IFRS FOUNDATION, POR LAS RAZONES QUE INDICA

RESOLUCIÓN Nº 091.21

SANTIAGO, 19 de abril de 2021.

VISTOS:

Lo dispuesto en la Ley N.º 21.094 sobre Universidades Estatales; en el DFL N.º 3 de 2006, que aprueba el texto Refundido, Coordinado y Sistematizado del DFL N.º 153 de 1981, que establece los Estatutos de la Universidad de Chile, ambos del Ministerio de Educación; en el DU N.º 906 de 2009, que establece el Reglamento General de Facultades; en la Ley N.º 19.880, que establece bases de los procedimientos administrativos que rigen los actos de los órganos de la Administración del Estado; en el DFL N.º 1/19.653 de 2000, del Ministerio Secretaría General de la Presidencia que fija el texto refundido, coordinado y sistematizado de la Ley N.º 18.575, Orgánica Constitucional de Bases Generales de la Administración del Estado; Decreto Supremo N.º 180 de 1987, del Ministerio de Hacienda; en la Ley N.º 19.886, de Bases sobre Contratos Administrativos de Suministro y Prestación de Servicios; en el Decreto Supremo N.º 250 de 2004, del Ministerio de Hacienda, que aprueba el Reglamento de la Ley N.º 19.886, de Bases Sobre Contratos Administrativos de Suministro y de Prestación de Servicios; la Resolución Exenta N.º 00300 de 2010; las Resoluciones N.º 7 de 2019 y N.º 16 de 2020, de la Contraloría General de la República; y en los Decretos TRA N.ºs 309/1471/2018, 309/1699/2018 y 309/15/2021.

CONSIDERANDO:

1. Que, el Departamento de Control de Gestión y Sistemas de Información de la Facultad de Economía y Negocios de la Universidad de Chile, requiere la contratación de licencia para uso de la plataforma virtual de Normas Internacionales de información financiera IFRS. Lo anterior, con el objeto de entregar material de apoyo necesario para estudiantes y académicos, permitiéndoles acceder a las últimas versiones de las normas contables emitidas por el IASB, según se desprende de la comunicación dirigida por el Coordinador del Área de Contabilidad DCS y Director Académico del Diplomado en Contabilidad Internacional – IFRS, con fecha 03 de diciembre de 2020.

2. Que, las IFRS son aplicables en Chile a partir del 01 de enero de 2009 para las empresas fiscalizadas por la actual Comisión para el Mercado Financiero y a partir del 01 de enero de 2013 para el resto de las entidades financieras, razón por la cual, al tener acceso a dicha plataforma, se puede obtener información necesaria para la elaboración de material de apoyo para los alumnos de las carreras de Contador Auditor, Ingeniería de Información y Control de Gestión, como así también, para los profesores de las áreas contables.

3. Que, en virtud de lo expuesto en el numeral precedente, el Departamento de Control de Gestión requiere la contratación de licencias para un periodo de 7 meses, a contar del 01 de junio de 2021 y hasta el 31 de diciembre del mismo año.

4. Que, el producto requerido no se encuentra disponible en el catálogo electrónico de convenio marco del portal de compras públicas www.mercadopublico.cl , según da cuenta certificado emitido por la Jefatura de la Unidad de Adquisiciones y el cual se encuentra adjunto al presente documento.

5. Que, en virtud de lo anterior, se requirió una cotización al proveedor IFRS Foundation, organización domiciliada en Columbus Building, 7 Westferry Circus, Canary Whaf, London E14 4HD, Reino Unido, quien remitió, mediante correo electrónico de fecha 07 de enero de 2021, las condiciones de contratación: un contrato de 7 meses con acceso HTTP, entre el 01 de junio de 2021 y el 31 de diciembre de 2021 (dado que después de esa fecha, el proveedor dejará de utilizar el sistema HTTP), por un valor total de GBP 5.133.- (cinco mil ciento treinta y tres libras esterlinas).

6. Que, la IFRS Foundation es una organización sin fines de lucro, de interés público, establecida para el desarrollo de un conjunto único de estándares contables de alta calidad, comprensibles, ejecutables y que sean aceptados globalmente –denominados estándares IFRS–, y para promover y facilitar la adopción de dichos estándares, y a través de la plataforma eIRFS, esta organización ofrece un acceso tanto a las normas internacionales de información financiera como sus interpretaciones y recursos adicionales, todo lo cual se desprende de su sitio web (https://www.ifrs.org/about-us/who-we-are/).

7. Que, el artículo 38 de la Ley N.º 21.094, en relación con el artículo 10 N.º 7, letra k), del Reglamento de la Ley N.º 19.886, contenido en el Decreto Supremo N.º 250 de 2004, del Ministerio de Hacienda, autoriza la contratación directa de bienes o servicios *"cuando se trate de la compra de bienes o la contratación de servicios, incluida la contratación de créditos, que se requieran para la implementación de actividades o la ejecución de proyectos de gestión institucional, de docencia, de investigación, de creación artística, de innovación, de extensión o de vinculación con el medio de dichas instituciones, en que la utilización del procedimiento de licitación pública ponga en riesgo la oportunidad, finalidad o la eficacia de la respectiva actividad o proyecto"*.

8. Que, el artículo citado requiere, para su configuración, de la concurrencia de dos requisitos, a saber: i) que se trate de una contratación destinada a la implementación de actividades o ejecución de proyectos, en las modalidades allí descritas; y ii) que recurrir a un procedimiento licitatorio ponga en riesgo la oportunidad, finalidad o eficacia de la respectiva actividad o proyecto.

9. Que, en relación con el primer requisito, se debe tener en cuenta que, en el antecedente citado en el considerando 1, se alude expresamente a la necesidad de contar con el acceso a la plataforma ofrecida por el proveedor ya individualizado, ya que esto permite que los estudiantes de la carrera de Contador Auditor e Ingeniería en Información y Control de Gestión puedan acceder a la última versión de las normas contables emitidas por IASB, suscripción que también es entregada a los estudiantes del Magíster en Contabilidad y a los alumnos del diploma en Contabilidad Internacional – IFRS, por lo que se cumple a cabalidad la exigencia normativa, toda

vez que la contratación está destinada a la ejecución de actividades de docencia en los diversos cursos de las carreras y programas ya descritos.

10. Que, en relación con el segundo de los requisitos apuntados precedentemente, se debe considerar que , como se ha indicado, el servicio de acceso a la plataforma ofrecida por IRFS Foundation resulta relevante dado, por una parte, que nuestro país ya adoptó las normas IFRS, como consta en el mismo sitio web del proveedor (https://www.ifrs.org/use-around-the-world/use-of-ifrs-standards-by-jurisdiction/view-jurisdiction/chile/) y, por otra, que este proveedor es el órgano encargado de elaborar y colaborar en la adopción de dichas normas, siendo el titular de todos los derechos relativos a las mismas (https://www.ifrs.org/content/dam/ifrs/about-us/legal-and-governance/legal-docs/trade-mark-guidelines.pdf).

11. Que, lo anterior refleja la necesidad de contar con la suscripción a la plataforma ofrecida por la IFRS Foundation, para los fines académicos ya expresados, además de lo requerido por el Coordinador del Área Contabilidad DCS, y esta suscripción no puede ser adquirida mediante un procedimiento licitatorio, ya que el proveedor es extranjero, no existiendo una manera de obtener el servicio localmente, representando la licitación pública, en consecuencia, un riesgo para la oportunidad, finalidad y eficacia de la contratación, ya que no es la vía eficaz para obtener el servicio, siendo la única manera idónea recurrir a una contratación directa, por lo que este segundo requisito, a juicio de esta autoridad administrativa, también se encuentra satisfecho a la luz de los antecedentes que lo respaldan.

12. Que, por su parte, el artículo 8, letra e), de la Ley N.º 19.886, en relación con el artículo 10 N.º 5 de su Reglamento, autoriza la contratación directa de servicios cuando *"se tratara de convenios de prestación de servicios a celebrar con personas jurídicas extranjeras que deban ejecutarse fuera del territorio nacional"*.

13. Que, al respecto, se debe señalar que el proveedor ya individualizado tiene su sede en el Reino Unido, y todos los servicios otorgados en virtud de la presente contratación, que corresponden al acceso a la plataforma de normas IFRS, serán prestados por la IFRS Foundation desde sus instalaciones, de manera remota, por lo que concurre también, respecto de este proveedor, la causal aquí analizada, toda vez que nos encontramos frente a una persona jurídica extranjera que prestará sus servicios fuera del territorio nacional.

14. Que, la naturaleza jurídica de la adquisición que por este acto se autoriza es la de un contrato de adhesión, cuyos términos y condiciones se encuentran contenidas en el Formulario de pedido (Order Form) y las políticas de privacidad en http://www.ifrs.org, y que, por consiguiente, la referida contratación solo puede efectuarse en los términos y condiciones prestablecidas por este, dichos términos y condiciones pasan a formar parte integrante de la presente resolución.

15. Que, para efectos de la contratación a la que dará origen el presente acto administrativo, las partes se sujetarán a las disposiciones de la Ley N.º 19.886 y su Reglamento, sin perjuicio de lo cual acuerdan lo siguiente:

    a) Que, la contratación tendrá una vigencia de 7 meses a contar del 01 de junio de 2021 hasta el 31 de diciembre 2021.

b) Que, el monto de la contratación será de GBP 5.133.- (cinco mil ciento treinta y tres libras esterlinas), más gastos de transferencia y será pagado en una cuota una vez que se encuentre totalmente tramitada la Resolución que lo apruebe y previo a la fecha que se active el servicio.

c) Que, la fecha de conversión de la libra esterlina será la que corresponde al día de pago.

d) Que, dicho requerimiento fue autorizado por el Coordinador Administrativo del Departamento de Control de Gestión y Sistemas de Información, según consta en el Formulario de Solicitud de Compra y Disponibilidad Presupuestaria, de fecha 07 de enero de 2021, por un monto de GBP 5.133.- (cinco mil ciento treinta y tres libras esterlinas), más gastos correspondientes a la trasferencia electrónica.

e) Que, la contra parte técnica del contrato, será el un funcionario del Departamento de Control de Gestión y Sistemas de Información de la Facultad de Economía y Negocios de la Universidad de Chile, designado al efecto.

16. Que, debido a las particulares características de la contratación y la empresa que provee el servicio requerido corresponde a una entidad extranjera no inscrita en el registro de proveedores del Estado, se hace imposible para esta Facultad efectuar el proceso de compras a través del portal www.mercadopublico.cl, debiendo gestionarse en conformidad a lo establecido por el artículo 62 N° 6 del Reglamento de la Ley N.º 19.886.

17. Que, la Facultad de Economía y Negocios de la Universidad de Chile cuenta con los fondos necesarios para proceder con la contratación requerida. Por tanto;

R E S U E L V O:

1.- AUTORÍZASE la contratación a través de trato directo, al proveedor **International Financial Reporting Standards Foundation (IFRS)**, por un monto de GBP 5.133.- (cinco mil ciento treinta y tres libras esterlinas), más gastos correspondientes a la transferencia electrónica, de acuerdo con lo expuesto en los considerandos de la presente resolución.

2.- APRUÉBANSE las condiciones de otorgamiento de licencias ilimitadas de uso de plataforma **VIRTUAL DE NORMAS IFRS**, establecidas por **International Financial Reporting Standards Foundation (IFRS).**

3.- AUTORÍZASE el pago por la suma de GBP 5.133.- (cinco mil ciento treinta y tres libras esterlinas) más los gastos asociados a la transferencia electrónica, los cuales serán pagados en una cuota, una vez que se encuentre totalmente tramitado el acto administrativo que lo aprueba para activar las licencias. El pago será realizado según los siguientes datos:

Nombre del beneficiario	**: IFRS Foundation**
Nombre del banco	**: Barclay's Bank Pic**
Dirección de Banco	**: 1 Churchill Place London E14 5HP, United Kingdom**
Sort Code	**: 20-32-29**
Cuenta corriente	**: 80495778**
IBAN	**: GB97BARC20322980495778**

Swith : **BARCGB22**
Moneda : **LIBRA ESTERLINAS**

4.- PUBLÍQUESE el presente acto administrativo en el portal www.mercadopublico.cl.

5.- IMPÚTESE el gasto correspondiente, al Título A, ítem 2.6 del presupuesto universitario vigente, con cargo al presupuesto de la Facultad de Economía y Negocios de la Universidad de Chile, y páguese en su valor equivalente a moneda chilena al momento de efectuar el pago.

ANÓTESE, COMUNÍQUESE Y ARCHÍVESE.

ENRIQUE FRANCISCO MANZUR MOBAREC
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Fecha: 2021.04.22 10:18:39 -04'00'

ENRIQUE MANZUR MOBAREC
Vicedecano

JOSE FERNANDO DE GREGORIO REBECO
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Fecha: 2021.04.22 22:30:41 -04'00'

JOSÉ DE GREGORIO
Decano

Pedro Antonio Carrizo Polanco
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PEDRO CARRIZO POLANCO
Director Económico y Administrativo

XCN/VRN/JGF
Distribución:
1.- Contraloría Universidad de Chile.
2.-. Dirección Económica y Administrativa-FEN.
3.- Unidad Tesorería-FEN.
4.- Departamento de Control de Gestión-FEN.
5.- Unidad Adquisiciones-FEN.

---------- Forwarded message ---------
De: **McIntyre, Simone** <smcintyre@ifrs.org>
Date: jue, 7 ene 2021 a las 12:26
Subject: RE: Trato Directo UChile - Servicios 2021
To: Felipe Quinteros Quinteros <fquinteros@fen.uchile.cl>
Cc: José Moya Justel <jmoya@fen.uchile.cl>, Mónica Mella Arroyo <mmellaa@fen.uchile.cl>

Estimado Felipe,

Este año dejaremos de utilizar el sistema de HTTP, ya no estará disponible después del 31 de Diciembre 2021 porque cambiaremos de sistema.

Le podemos ofrecer un contrato para 7 meses continuando el acceso HTTP para £5,133 o si prefiere contrato para un año le podemos ofrecer para £8,800 pero el contrato indicará que el acceso HTTP terminará el 31 de Diciembre y luego el acceso será a través de usuario y contraseña. El nuevo sistema ofrecería un servicio más personalisado para cada uno de sus usuarios.

Dejame saber cuál opción prefiere.

Saludos,

Simone

Simone McIntyre (Miss) | Content Services Marketing Executive
IFRS Foundation
Columbus Building | 7 Westferry Circus | Canary Wharf | London E14 4HD | UK
Direct: +44 (0) 20 7332 2737 | Switchboard: +44 (0) 20 7246 6410 | Fax: +44 (0) 207332 2749
smcintyre@ifrs.org | **www.ifrs.org**

From: Felipe Quinteros Quinteros <fquinteros@fen.uchile.cl>
Sent: 06 January 2021 14:42
To: McIntyre, Simone <smcintyre@ifrs.org>
Cc: José Moya Justel <jmoya@fen.uchile.cl>; Mónica Mella Arroyo <mmellaa@fen.uchile.cl>
Subject: Re: Trato Directo UChile - Servicios 2021

Estimada Simone, gusto saludarte
Te escribo para saber si tienes disponible la cotización para el periodo 2021-2022 adjunto la cotización del año 2020 como ejemplo.

Atento a tus comentarios
FQ

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ii. from the day of the conclusion of the contract, in the case of services or digital content not supplied in a tangible medium (e.g. DVD).

11.3 You must inform us of your decision to cancel your order. You may submit your request by contacting our Customer Service team at **publications@ifrs.org** or using our **Order Cancellation Form**. We will communicate to you an acknowledgement of receipt by e-mail. You must send any request to cancel an order before the 14 days' cancellation period has expired and return the Products to the address given on the form or as notified to you in our communication (to our Return Centre).

11.4 For additional information on the scope, content and instructions on how to return Products, please contact our Customer Service team at **publications@ifrs.org**.

11.5 Upon cancellation of any order we will reimburse:

a) all payments received from you for the Products purchased, and

b) standard postage charges,

no later than 14 days from the day on which we received your communication cancelling your order within the 14 day period. We will use the same method of payment used for the initial transaction, unless you have expressly agreed otherwise. You will not incur any fees as a result of such reimbursement. We may withhold reimbursement until we have received the Products back or you have supplied evidence of having sent back the Products, whichever is the earliest. If reimbursement occurs after the maximum time period mentioned above, the amount due to you will as of right be increased.

11.6 You must send back the Products in accordance with the instructions provided during or subsequent to your communication to us, or available in the Order Cancellation Form, to our Return Centre no later than 14 days from the day on which you communicated your cancellation. You will have to bear the direct cost of returning these Products unless you have advised us that they are faulty or damaged. You may be liable if the value of the Products returned diminishes due to your handling of the Products.

11.7 The right of cancellation does not apply to:

a) the delivery of sealed software if unsealed by you after delivery;

b) a service if we have fully performed it and you accepted when you placed your order that we could start to deliver it, and that you could not cancel it once delivery had started;

c) the supply of digital content (including apps, digital software, ebooks, etc) which is not supplied on a tangible medium (e.g. on a DVD) if you accepted when you placed your order that we could start to deliver it, and that you could not cancel it once delivery had started; and

d) the delivery of journals or magazines with the exception of subscription contracts.

11.8 If we fail to meet the delivery deadline for any Products (other than by reason of your not being available to accept delivery or where you have provided incorrect information), then you may cancel the order where the failure to meet the delivery deadline was because we refused to deliver the Products, or you told us before we accepted your order that delivery by the delivery deadline was essential.

11.9 The provisions of this **clause 11** do not affect your statutory rights where the Products are faulty or not as described. Where Products are faulty or not as described we will refund the price of the Products in full together with any applicable delivery charges and any reasonable costs you incur in returning the Products to us. You should follow the returns process provided for in this **clause 11**.

11.10 If you have any queries about the IFRS Web Shop or Products please contact our Customer Service team at **publications@ifrs.org**.

12. Use of IFRS® Web Shop

12.1 Our shopping pages will guide you through the steps you need to take to place an order. Our order process allows you to check and amend any errors before submitting your order to us. Please take time to check your

order at each stage of the order process. The prices of Products offered by us in our Web Shop are clearly set out on the Websites and do not include, but may be subject to, VAT.

12.2 Products may be delivered by post, by courier or electronically as may be applicable to each sale. Delivery by post may be included in the price or it may be charged for separately - where delivery is charged separately this will be clearly indicated.

12.3 You shall be responsible to us for the accuracy of the terms of any order submitted by you. If by mistake we have under-priced any Products we will not be liable to supply it to you at that price provided we notify you before dispatching the Products.

12.4 We deliver to the countries as listed under "Shipping Information" which can be found by **clicking here**. Unless expressly stated prices do not include delivery charges but any such charges will be drawn to your attention during the order process prior to your placing your order. Please refer to Shipping Information on the link provided in this clause. International deliveries (outside of the UK) may be subject to import duties and taxes which are applied when the delivery reaches its destination. Please note that we are not responsible for any such charges. Please contact your local customs office for any queries relating to such charges. You must comply with all applicable laws and regulations of the country for which the Products are destined.

12.5 If for any reason beyond our control we are unable to supply you with a particular Product we will notify you as soon as possible. The IFRS Foundation shall not be liable to supply such Products provided notification is given and a refund provided as soon as practicable.

12.6 No contract of any kind exists between us and a User placing an order until we collect payment for the Products. At any point up to then we may decline to supply the Products without giving you any reason. At the point payment is collected, and not before, an Agreement shall come into existence between the IFRS Foundation and you and we will arrange for dispatch of the Products.

12.7 Once payment has been authorised any electronic publications ordered will be available for downloading generally within one business day from our having processed your order and received payment. It is intended that you will download the electronic publications on the same day but in any event they will only be available for download for 3 months from the date of payment. Subject to **clause 11**, claims for non-delivery must be made by no later than the business day following the date on which the electronic publications cease to be available for downloading. Delivery by post will be made to a single address as specified in the order. We will use reasonable endeavours to secure delivery within 30 days of the date of the order (with the exception of advance orders). However, subject to **clause 11** for orders destined for the UK, we will not be liable any for loss occasioned by delay in or failure of delivery arising out of any cause beyond our control.

12.8 Payment may be made by American Express, Visa, or Mastercard credit cards, or any Switch or Maestro debit card. Card details will be encrypted to minimise the possibility of unauthorised access or disclosure. Authority for payment must be made at the time of the order.

12.9 Credit, debit or charge card orders exceeding £5000 (GBP) are subject to a 3.75 per cent surcharge on the amount exceeding £5000 (GBP). This amount will be automatically added to your order. If you are printing the order form and wish to pay by cheque you do not need to pay this surcharge.

12.10 We may, at our sole discretion, offer discounts to certain groups of customers or on orders of a certain size. These discounts will be clearly displayed on our Websites. Only one discount rate may be applied to any order.

12.11 No variation to these Terms and Conditions shall be binding unless agreed in writing between your and an authorised representative of the IFRS Foundation.

13. IFRS® Web Shop Returns and Refunds

13.1 The provisions of **clause 12** do not apply to purchases of CD-ROMs or Subscriptions that include services delivered through the internet, nor do they apply to purchases made by bookshops or other businesses, or made by an employee on behalf of a business.

13.2 The following provisions apply if you are a business or you are an employee purchasing Products on behalf of a business. You have the right to cancel your order up to 14 days after the day following delivery of the Products by contacting the Customer Service team at **publications@ifrs.org**.

13.3 If the Products have been dispatched by the time we receive the cancellation notice you must return the Products to us and we will refund the purchase price to your credit or debit card within 30 days of the notice of cancellation.

13.4 If you do not return the Products within 21 days of the date of cancellation we will make a charge in respect of collection and recovery of the Products.

13.5 If you do not make the Products available for collection or recovery within 30 days of your notice of cancellation you will be deemed to have accepted the Products. At that point a new contract will be formed and you will be charged for the Products at the price set out on the Websites.

13.6 Any Products returned to us must be in good resalable condition - if not you will be charged in full for them.

13.7 If for any reason your Products arrive in a damaged or otherwise unsatisfactory condition we will replace them. Please contact our Customer Services Department at **publications@ifrs.org** to arrange the return of the defective Products and dispatch of replacements. Please do not return defective Products to us until requested to do so.

14. Disclaimer

14.1 The Content on and/or downloadable material from our Websites or contained in Products or our communications is provided for general information purposes only. It does not constitute accounting or other professional advice. Neither the IFRS Foundation nor the International Accounting Standards Board or any other associated entity accepts any responsibility for any loss or damage that may arise from reliance on information contained on or accessible from the Websites. In using any Content, you should take appropriate professional

advice as the application of laws and regulations may vary depending on your particular circumstances and/ or jurisdiction.

14.2 Whilst we endeavour to ensure that the Websites, Content, Products, and communications are correct we do not make any representations or give any warranties or undertakings, express or implied, regarding the same.

14.3 Subject to **clause 15.1** we disclaim all warranties express and implied to the maximum extent permitted by law.

14.4 We do not warrant or guarantee that our Websites is free of errors, viruses, Trojan horses or other destructive or contaminating components or content. We provide no warranty or guarantee that our Websites are compatible with your computer equipment, and are under no obligation to do so.

14.5 We reserve the right to change, modify, suspend, add, remove or restrict access to our Websites or parts of it at our sole discretion, without prior notice.

14.6 We may at our sole discretion terminate or suspend your access to all or part of the Websites with or without cause and without notice although we will try and notify you beforehand where we are able to.

14.7 Any names of individuals, companies and/or places used in any educational document(s) on the Websites are fictitious and any resemblance to real people, entities or places is purely coincidental.

14.8 Our Websites may contain links to third party Websites that are not controlled by us. We do not accept any responsibility for the content of such Websites.

15. Limitation of Liability

15.1 Nothing in these Terms and Conditions excludes or limits our liability for death or personal injury arising from our negligence, for fraud or fraudulent misrepresentation, or any other liability that cannot be excluded or limited by English law.

15.2 We will not be liable to any User for any loss or damage, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, even if foreseeable, arising under or in connection with use of, or inability to use, our site, or use of or reliance on any Content displayed on our Websites, or any Products provided on or via our Websites.

15.3 Where you use the Websites for Professional Use, please note that in particular, we will not be liable for loss of profits, sales, business, or revenue; business interruption; loss of anticipated savings; loss of business opportunity, goodwill or reputation; or any indirect or consequential loss or damage.

15.4 Where you are a Customer, please note that we only provide our Websites for domestic and private use. You agree not to use our Websites for any Commercial, business purposes or for Professional Use, and we shall have no liability to you for any loss of profit, loss of business, business interruption, or loss of business opportunity.

15.5 We will not be liable for any loss or damage caused by a virus, distributed denial-of-service attack, or other technologically harmful material or event that may infect your computer equipment, computer programs, data or other proprietary material due to your use of our site, the downloading of any content, or on any Websites linked to it.

15.6 We assume no responsibility for the content of Websites linked on our Websites. Such links should not be interpreted as endorsement by us of those linked Websites. We will not be liable for any loss or damage that may arise from your use of them.

15.7 Additional limitations and exclusions of liability will apply to liability arising as a result of the supply of any Products and services by us to you, which are set out in **clauses 8** and **9** or the provisions of any Licence Agreement. In the event of any inconsistency between this **clause 15** and any applicable Licence Agreement, the Licence Agreement shall take precedence.

16. Personal Data, Cookies and Security

16.1 We collect information about you when you register with us, place an order for Products or when you communicate with us by any media.

16.2 We may collect information about you from third parties where this is necessary for legitimate business purposes.

16.3 Some of the information we collect about you may be personal data. For full details of how we use personal data and how the Websites use cookies to improve your experience, and collect information on how you use the Websites, please see our **Privacy and Cookies Policy,** the terms of which you accept by using, and / or becoming a Registered User or Subscriber, of the Websites.

17. Rules of Interpretation Applicable to these Terms and Conditions and Agreement

17.1 Unless the context otherwise requires, the singular includes the plural and vice versa.

17.2 References to any enactment, order, regulation or other similar instrument shall be construed as a reference to the enactment, order, regulation or instrument or any subsequent re-enactment.

17.3 References in these Terms and Conditions to sections and clauses are to the sections and clauses of these Terms and Conditions.

17.4 If any provision of the Agreement is declared by any judicial or other competent authority to be void, voidable, illegal, or otherwise unenforceable, or indications of this are received by either of the parties from any relevant competent authority, the remaining provisions of the Agreement shall remain in full force and effect.

17.5 The failure by either party to enforce at any time or for any period any one or more of the terms or conditions of the Agreement shall not be a waiver of them or of the right at any time subsequently to enforce all terms and conditions of the Agreement.

17.6 Headings contained in these Terms and Conditions are for reference purposes only and shall not be incorporated into these Terms and Conditions and shall not be deemed to be any indication of the meaning of the clauses to which they relate.

17.7 This agreement shall be governed by, and construed in accordance with, English law.
17.8 Where you are a business it is hereby irrevocably agreed and accepted that the Courts of England and Wales shall have exclusive jurisdiction to settle any claim, difference or dispute (including, without limitation, claims for set-off or counterclaims) which may arise out of or in connection with this agreement. Each party irrevocably waives any right it may have to object to an action being brought in such Courts, to claim that the action has been brought in an inconvenient forum, or to claim that such Courts do not have jurisdiction.
17.9 Where you are a Customer we may agree that the Courts of England and Wales may have non-exclusive jurisdiction and we acknowledge that you may have rights to bring proceedings in your country of residence.

Definitions

'**Agreement**'—These Terms and Conditions and our Privacy Statement and Cookies Policy, together with any other terms and conditions referred or linked to in these Terms and Conditions.

'**Commercial**'—Pertaining to commerce and having either monetary or non-monetary gain as motive.

'**Customer**'—An individual to whom the Consumer Contracts (Information, Cancellation and Additional Charges) Regulations 2013 apply.

'**Content**'—Any content and materials including the Works that appear on the Websites or which may be accessed by or downloaded from the Websites or contained in Products.

'**Electronic Format**'—Any format other than print, including those actuated by or as a result of analogue, digital, electronic, compact disk, electrical, magnetic, optical, laser, acoustic, or any such similar technologies, and/or devices accessed using personal computers, workstations, local area networks, wide area networks, intranets, the Internet, or other dial-in access.

'**Extract**'—An extract of less than 25 per cent of any constituent part of the Works.

'**IASB**'—The International Accounting Standards Board.

'**IFRIC**'—The International Financial Reporting Interpretations Committee.

'Intellectual Property Rights'—Rights in copyright and related rights, moral rights, trade marks, business names and domain names, get-up, goodwill, designs, computer software, database(s), confidential information (including know-how and trade secrets), patents, inventions as well as the right to sue for passing off and/or unfair competition, and all other intellectual property rights, in each case whether registered or unregistered and including all applications and rights to apply for and be granted, renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist now or in the future in any part of the world.

'IFRS Standards'—The accounting standards and updates to those standards issued by the International Accounting Standards Board under the titles International Accounting Standards, or IFRS Standards.

'**Licence Agreement**'—A licence to be entered into between us and you regarding specific Products which we may provide to you.

'**Official text**'—The Works published by us or our licensees in printed or Electronic Format, which are endorsed and published by the International Accounting Standards Board and/or IFRS Foundation and/or our agent(s).

'Personal Use'—Use of the Websites and/or Content for User's personal use only, and which is not Professional Use or Commercial Use.

'**Products**'—All products and services which are available for purchase via the Websites.

'**Prior Permission**' and '**Prior Written Permission**'—Permission from an authorised member of the IFRS Foundation's staff and includes but is not limited to:

a) permission contained on any webpage or document included within this Websites. Where the prior permission is required to be in writing, it shall be in hard copy form and signed by an authorised signatory of the IFRS Foundation's staff; and/or

b) a permission contained in a Licence Agreement

'**Professional Use**'—Use of the Websites and/or Content in a professional capacity in connection with the business of providing accounting services to your customers or to the business in which you are employed as an accountant.

'**Taxonomy**'—Taxonomy generally means a catalogue or a set of rules for classification; in XBRL, a taxonomy contains computer-readable definitions of business reporting terms as well relationships between them and links connecting them to human-readable resources. A typical taxonomy consists of a schema (or schemas) and linkbases; a set of these files discoverable from one entry point schema is called discoverable taxonomy set, such as the IFRS Taxonomy.

'**Trade Marks'**—The IFRS Foundation's trade marks including the IFRS Foundation's logo and the *IFRS for SMEs*® logo, the IASB® logo, the 'Hexagon Device', eIFRS®, IAS®, IASB®, IFRIC®, IFRS®, IFRS for SMEs®, IFRS Foundation®, International Accounting Standards®, International Financial Reporting Standards®, NIIF®, and SIC®. Further details of which are available from the IFRS Foundation on request.

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a) **'Guest'**—A user who may access the Websites, but who has not registered and does not have a Subscription.

b) **'Registered User'**—A user who has registered, and may access the parts of the Websites where access is granted to Registered Users, but who does not have a Subscription.

c) '**Subscribers**'—A user who has paid for access to the services known as eIFRS Professional or eIFRS Comprehensive Websites.

'**Websites**'—Each of the International Accounting Standards Board /IFRS Foundation Websites (www.ifrs.org (including archive.ifrs.org), eifrs.ifrs.org shop.ifrs.org) including all Content, materials and web pages of which each of them is comprised.

'**Works**'—The materials of the IFRS Foundation. These materials include, but are not limited to, the following:

- IFRS Standards
- International Accounting Standards (IASs)
- IFRIC Interpretations
- SIC Interpretations
- Basis for Conclusions for IFRS Standards and IASs
- Implementation Guidance for IFRS Standards and IASs
- Illustrative Examples for IFRS Standards and IASs
- Appendices to IFRS Standards and IASs
- Basis for Conclusions for IFRIC and SIC Interpretations
- Appendices to SIC Interpretations
- IASB Framework for the Preparation and Presentation of Financial Statements
- Due Process Handbook for the IASB
- Preface to IFRS Standards
- IASB and IFRS Foundation Discussion Papers
- IASB and IFRS Foundation Exposure Drafts
- IFRIC Draft Interpretations
- IASB Insight
- IASB Update
- IFRIC Update

'**XBRL**'—Extensible Business Reporting Language, a language based on the XML standard for the electronic communication of business and financial data.

Contact Us if you have any questions about these Terms and Conditions**.**

Terms and Conditions updated May 2017

IFRS Foundation
Customer Service
Columbus Building, 7 Westferry Circus, Canary Wharf, London, E14 4HD,United Kingdom
Telephone: +44 (0)20 7332 2730
Email: publications@ifrs.org
VAT Registration No: GB 524 4184 60

The IFRS Foundation is a not-for-profit corporation under the General Corporation Law
of the State of Delaware, United States of America. Registration number: FC023235
Registered Office: 1209 Orange Street, Wilmington, New Castle County, Delaware 19801, United States of America

Order Date: 13/01/2021

Invoice

Payment reference:

Bill To:
57503
José A. Moya, Jefe de TI e Inteligencia de Clientes
Universidad de Chile
Facultad de Economia y Negocios
Diagonal Paraguay 257
Piso 21, Oficina 2105
Santiago
833-0015
CHILE

Ship To:
57503
José A. Moya, Jefe de TI e Inteligencia de Clientes
Universidad de Chile
Facultad de Economia y Negocios
Diagonal Paraguay 257
Piso 21, Oficina 2105
Santiago
833-0015
CHILE

Invoice Ref: 188694	**Customer PO:** License	**Payment Method:** Purchase Order		**Shipping Method:** ELECTR	
Order Date: 13/01/2021	**Ship Date:**	**Due Date:**		**VAT ID:** RUT60910000-1	

Item Code	Description	Ordered	Shipped	Unit Price	Disc/%	£/Disc	Net
1595	eIFRS Professional Online Subscription One Year (Start:01/06/2021)	500	0	£295.00	96.52%	£142,367.00	£5,133.00

Depending on the specific products on this order, this supply may be exempt or subject to the reverse charge in the country of payment.

Subtotal	£5,133.00
VAT	£0.00
Shipping/Handling	£0.00
Grand Total	**£5,133.00**
Payment Total	£0.00
Amount Due	£5,133.00

PAYMENT OF THIS INVOICE IS DUE NOW BY ONE OF THE METHODS SHOWN BELOW. WE REGRET WE CANNOT DESPATCH YOUR PUBLICATIONS UNTIL PAYMENT IS RECEIVED.

Please quote our reference in ALL correspondence:

Invoice Ref: 188694
Payment Ref:
Customer: 57503 José A. Moya, Jefe de TI e Inteligencia de Clientes
Balance Due: £5133.00

IMPORTANT:
No other terms and conditions shall apply to this order other than those found at:

http://www.ifrs.org/
-/media/feature/about-us/legal-and-governance/legal-docs/terms-and-conditions.pdf

Any data that is sent to us will be processed in accordance with our privacy policy which can be found at: http://www.ifrs.org/legal/privacy/

Date:

Amount Enclosed £/€/US$_____

Payment is required IN FULL with ALL bank charges BOTH in your country and in the UK paid by you (the remitter).

I will make a payment using my credit/ debit card. (The most secure way to process a credit card payment is via the IFRS shop: http://shop.ifrs.org)

I enclose a Sterling cheque/Sterling International Money Order drawn on a United Kingdom Bank Account, made payable to IFRS Foundation.

I enclose a cheque drawn in Euros on a Euro bank account in the EU for the Euro amount, made payable to IFRS Foundation.

I enclose a US Dollar Cheque drawn on a US Bank Account, for the US Dollar amount, made payable to IFRS Foundation.

I have made a Direct Transfer to IFRS Foundation's bank for the FULL AMOUNT with all bank charges both in our country and in the UK paid by us (the remitter), to Barclays Bank Plc., 1 Churchill Place London E14 5HP United Kingdom, Sort Code: 20-32-29, Account Number: 80495778, IBAN: GB97BARC20322980495778 SWIFT: BARCGB22

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Formulario de Solicitud de Compras y Contrataciones y Certificado Disponibilidad Presupuestaria

Fecha de Solicitud: 07-01-2021

ÍTEM I: IDENTIFICACIÓN UNIDAD REQUIRENTE

Unidad Solicitante:	Responsable de la contratación:	Cargo:
FEN Control de Gestión y Sistemas de Información	Marcelo Olivares	Coordinador Administrativo del Departamento de Control de Gestión y Sistemas de Información

ÍTEM II: ANTECEDENTES GENERALES DE LA SOLICITUD

Nombre de la Adquisición (Indicar solo nombre, NO detalles)

Renovación de licencia para plataforma virtual de Normas IFRS

Está incorporada en Plan Anual de Compras:

Objetivo de la Compra y Detalles

Renovación de licencia para plataforma virtual de Normas IFRS como material de apoyo para estudiantes y académicos

¿Solicita Renovar un contrato vigente?		Indicar N° y Fecha Decreto que aprueba contrato anterior:		Monto estimado adquisición: (Impuestos incluidos)	5.133

Imputar Gasto a: **Moneda:** £

Forma de Contratación (TD) Art. 10 N° 7, letra e) Titulares de los respectivos derechos de propiedad. (S/Cotizaciones)

¿Consultó previmente convenio marco? N/A

IMPORTANTE: Si habiendo consultado el Convenio Marco, la compra o contratación NO se hará por este medio, indique las razones fundadas, acompañadas de una análisis técnico y/o económico, por las cuales su opción NO es el Convenio Marco. Este argumento se incluirá en la Resolución que irá a Control de Legalidad y se remitirá a la Dirección de ChileCompra. **Si no se adjunta esta información, la solicitud será rechazada.**

Fundamento:

ÍTEM III: COTIZACIONES

Debe adjuntar 3 cotizaciones cuando la contratación:	Debe adjuntar 1 cotización cuando la contratación:
1. Es menor a 3 UTM	1. Es menor a 3 UTM **y es realizada por fuera del portal**
2. Corresponde a Art. 10 N° 1, 2, 5 y 8	2. Corresponde a Art. 10 N° 3, 4, 6 y 7

ÍTEM IV: CERTIFICADO DISPONIBILIDAD PRESUPUESTARIA

De conformidad al presupuesto aprobado para esta institución por Decreto Supremo N°180 de 1987, del Ministerio de Hacienda. Certifico que a la fecha del presente documento, la institución cuenta con el presupuesto para el financiamiento de los servicios/productos "Renovación de licencia para plataforma virtual de Normas IFRS", con cargo al Centro de Costo N°120517034201001, por un monto bruto de £5.133 libras esterlinas Reino Unido .- (Cinco mil ciento treinta y tres libras esterlinas).

En el caso de tratarse de una Transferencia, indicar:

Nombre Beneficiario	IFRS Foundation
Nombre del Banco	Barclay's Bank Pic
Cuenta Corriente Nº	80495778
Dirección del Banco	**hurchill Place London E14 5HP, United Kingd**
Moneda	**LIBRA ESTERLINAS**
SWITH	**BARCGB22**
IBAN	**GB97BARC20322980495778**
Sort Code	**20-32-29**

Breve descripción del motivo de la transferencia

Marcelo Alejandro Olivares Bustamante

Firmado digitalmente por Marcelo Alejandro Olivares Bustamante
Fecha: 2021.01.11 10:32:51 -03'00'

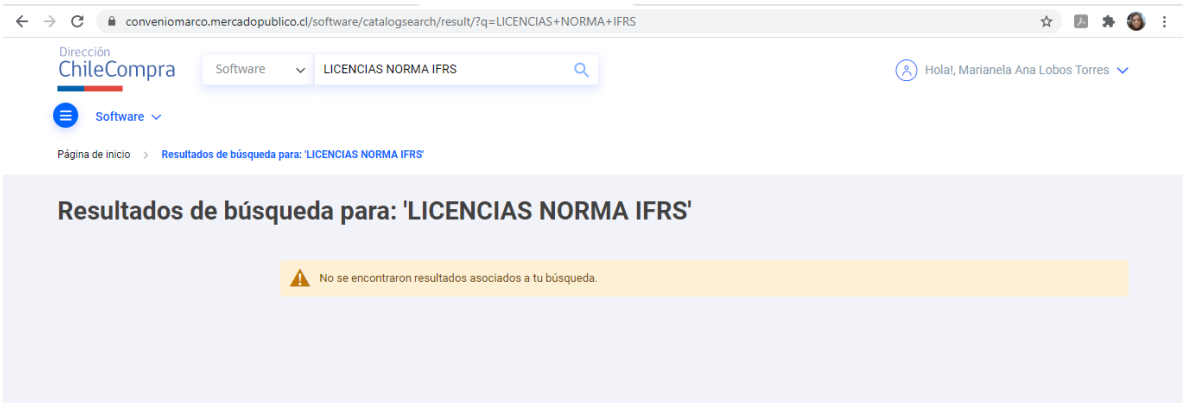
Marcelo Olivares Bustamante

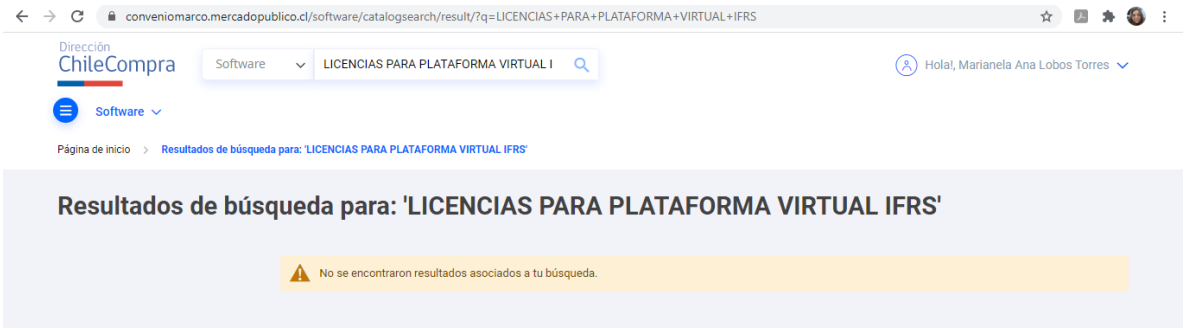
Cooordinador Administrativo del Departamento de Control de Gestión y Sistemas de Información

FACULTAD ECONOMÍA Y NEGOCIOS
UNIVERSIDAD DE CHILE

CERTIFICADO

Por medio del presente documento, se certifica que, efectuada la búsqueda en la tienda electrónica de Mercado Público, no se encontraron resultado para la adquisición de Licencias de acceso a **LICENCIAS PARA PLATAFORMA VIRTUAL DE NORMA IFRS.** Para mayor conocimiento, se adjuntan pantallazos extraídos del sistema.







Sin otro particular

CARMEN GLORIA RIQUELME ROBLEDO

Firmado digitalmente por CARMEN GLORIA RIQUELME ROBLEDO

CARMEN GLORIA RIQUELME ROBLEDO
JEFE UNIDAD ADQUISIONES

Uso de Suscripción a la versión electrónica de las Normas Internacionales de Información Financiera asociado a docencia de pregrado, posgrado y diplomado

Como coordinador del área de Contabilidad, así como Director del Diplomado en Contabilidad Internacional – IFRS del DCS, requiero la suscripción electrónica a las Normas Internacionales de Información Financiera (IFRS por su sigla en inglés) emitidas por el *International Accounting Standards Board* (IASB). Esta suscripción permite a los estudiantes de la carrera de Contador Auditor, así como a los de Ingeniería en Información y Control de Gestión acceder a la última versión de las normas contables emitidas por el IASB. Las IFRS son aplicables en Chile a partir del 01 de enero de 2009 para las empresas fiscalizadas por la actual Comisión para el Mercado Financiero, y, en general, a partir del 01 de enero de 2013 para el resto de entidades.

Cabe destacar, que esta suscripción además es entregada a los estudiantes del Magister en Contabilidad y a los alumnos del diploma en Contabilidad Internacional – IFRS; así como a los propios profesores del área contable del DCS.

Sin otro particular, me despido atentamente,

Luis Jara Sarrúa
Coordinador Área Contabilidad DCS
Director Académico Diplomado en Contabilidad Internacional - IFRS

Santiago, 03 de diciembre de 2020.